

# 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	
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY	
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
42	ADDITIONAL INFORMATION	
51	SCHEDULE OF TANGIBLE CAPITAL ASSETS	
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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	

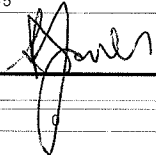
For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.


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)	<a href="mailto:jonesl@chapleau.ca">jonesl@chapleau.ca</a>
0030	Website address of Municipality	<a href="http://www.chapleau.ca">www.chapleau.ca</a>
0091	Municipal Auditor	Donald M Garrioch
0092	Municipal Audit Firm	KPMG LLP
0095	Municipal Auditor's Email (Required)	<a href="mailto:dgarrioch@kpmg.ca">dgarrioch@kpmg.ca</a>
0090	Municipal Treasurer	Les Jones
0093	Municipal Treasurer's Email (Required)	<a href="mailto:jonesl@chapleau.ca">jonesl@chapleau.ca</a>
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

2014-V01

# FIR2014: Chapleau Tp

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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	<b>Subtotal</b>	<b>2,245,618</b>
0510	Estimated tax revenue . . . . .	
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	1,451,400
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
0699	<b>Subtotal</b>	<b>1,451,400</b>
	<b>Conditional Grants</b>	
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	<b>Subtotal</b>	<b>596,023</b>
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	<b>Total User Fees and Service Charges (SLC 12 9910 04) . . . . .</b>	<b>1,635,615</b>
	<b>Licences, permits, rents, etc.</b>	
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	<b>Subtotal</b>	<b>47,250</b>
	<b>Fines and penalties</b>	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i> . . . . .	
1610	Other fines . . . . .	15
1620	Penalties and interest on taxes . . . . .	106,527
1698	Other . . . . .	
1699	<b>Subtotal</b>	<b>106,542</b>
	<b>Other revenue</b>	
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 . . . . .	55,639
1891	Other . . . . .	
1892	Other . . . . .	
1893	Other . . . . .	
1894	Other . . . . .	
1895	Other . . . . .	
1896	Other . . . . .	
1897	Other . . . . .	
1898	Other . . . . .	
1899	<b>Subtotal</b>	<b>314,217</b>
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	
9910	<b>TOTAL Revenues</b>	<b>6,420,286</b>

2014-V01

**FIR2014: Chapleau Tp**

**Schedule 10**

Asmt Code: 5292

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

MAH Code: 88606

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

**Total of line 0899 includes:**

**Provincial Gas Tax Funding**

		1
		\$
4018	Provincial Gas Tax for Transit operating expenses. . . . .	
4019	Provincial Gas Tax for Transit capital expenses. . . . .	17,515
4020	Provincial Gas Tax . . . . .	17,515

**Total of line 0899 includes:**

**Canada Gas Tax Funding**

		1
		\$
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

# FIR2014: Chapleau Tp

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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 \$
<b>0299 General government</b>	7,327						
<b>Protection services</b>							
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							
<b>0499 Subtotal</b>	0	0	23,621	34,280	0	0	0
<b>Transportation services</b>							
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							
<b>0699 Subtotal</b>	0	0	0	252,840	17,515	130,256	0
<b>Environmental services</b>							
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							
<b>0899 Subtotal</b>	0	0	0	1,222,286	429,062	0	0
<b>Health services</b>							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				10,425			
1098 Other							
<b>1099 Subtotal</b>	0	0	0	10,425	0	0	0
<b>Social and family services</b>							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
<b>1299 Subtotal</b>	0	0	0	0	0	0	0
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
<b>1499 Subtotal</b>	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>							
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							
<b>1699 Subtotal</b>	11,863	0	0	115,784	0	0	0
<b>Planning and development</b>							
1810 Planning and zoning							
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
<b>1899 Subtotal</b>	0	0	0	0	0	0	0
1910 Other							
<b>9910 TOTAL</b>	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%			N	N	N
0330	C Commercial . . . . .	50.0%		5.0%	0.0%			N	N	N
0340	I Industrial . . . . .	100.0%		5.0%	0.0%			N	N	N

#### 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"/>						

# FIR2014: Chapleau Tp

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

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment 67,193,279	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
			2,173,297	0	248,184	2,421,481

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	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	Chapleau Tp													
0010	RT	Residential	Full Occupied	1.000000	100%	62,088,665	53,764,474	3.122429%		0.203000%	3.325429%	1,678,758	0	109,142	1,787,900
												0	0	0	0
0050	MT	Multi-Residential	Full Occupied	1.215200	100%	2,296,900	2,151,690	3.794375%		0.203000%	3.997375%	81,643	0	4,368	86,011
0210	CT	Commercial	Full Occupied	1.196350	100%	10,448,935	10,057,915	3.735517%		1.220000%	4.955517%	375,715	0	122,707	498,422
												0	0	0	0
0240	CU	Commercial	Excess Land	1.196350	70%	211,874	253,000	2.614862%		0.854000%	3.468862%	6,616	0	2,161	8,777
0270	CX	Commercial	Vacant Land	1.196350	70%	296,005	298,100	2.614862%		0.854000%	3.468862%	7,795	0	2,546	10,341
												0	0	0	0
0510	IT	Industrial	Full Occupied	1.225450	100%	478,355	459,460	3.826380%		1.220000%	5.046380%	17,581	0	5,605	23,186
												0	0	0	0
0540	IU	Industrial	Excess Land	1.225450	65%	48,345	27,740	2.487147%		0.793000%	3.280147%	690	0	220	910
0570	IX	Industrial	Vacant Land	1.225450	65%	238,900	180,900	2.487147%		0.793000%	3.280147%	4,499	0	1,435	5,934
				0.000000								0	0	0	0
				0.000000								0	0	0	0
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				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
9201							Subtotal	76,107,979		67,193,279		2,173,297	0	248,184	2,421,481

**FIR2014: Chapleau Tp**

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

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

9499	TOTAL	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		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 \$
4001															
0010	RT	0	Residential	Full Occupied	1.000000	100%						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
9401				Subtotal			0	0				0			0

**FIR2014: Chapleau Tp**

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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

	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	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
													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		0



**FIR2014: Chapleau Tp**

Asmt Code: 5292

MAH Code: 88606

**Schedule 22  
MUNICIPAL and SCHOOL BOARD TAXATION**

for the year ended December 31, 2014

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .				0
<b>5. SUPPLEMENTARY TAXES</b>					
9799	Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .	5,826			5,826
<b>6. AMOUNT LEVIED BY TAX RATE</b>					
9910	TOTAL Levied by Tax Rate	2,179,123	0	248,184	2,427,307
<b>7. AMOUNTS ADDED TO TAX BILL</b>					
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 . . . . .				0
8097	Other <input type="text"/>				0
9890	<b>Subtotal</b>	0	0	0	0
<b>8. OTHER TAXATION AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) . . . . .	6,606		3,709	10,315
8050	Utility transmission and utility corridors (RTC = U) . . . . .				0
8098	Other <input type="text"/>				0
9892	<b>Subtotal</b>	6,606	0	3,709	10,315
<b>9. TOTAL AMOUNT LEVIED</b>					
9990	TOTAL Levies	2,185,729	0	251,893	2,437,622

# FIR2014: Chapleau Tp

Asmt Code: 5292

MAH Code: 88606

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

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		2,381,450	88,005	0	1,960	89,965

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			TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	Education PILS 14 \$	
2001	0	Chapleau Tp													
				1.000000	100%			3.122429%		0.203000%	3.325429%	0	0	0	0
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	77,750	77,750	3.122429%		0.000000%	3.122429%	2,428	0	0	2,428
1210	CF	0	Commercial	PIL: Full Occupied	1.196350	74,100	74,100	3.735517%		1.220000%	4.955517%	2,768	0	904	3,672
1218	CP	0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.196350	73,500	73,500	3.735517%		1.220000%	4.955517%	2,746	0	897	3,643
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.196350	2,078,000	2,078,000	3.735517%		0.000000%	3.735517%	77,624	0	0	77,624
1015	RP	0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	78,100	78,100	3.122429%		0.203000%	3.325429%	2,439	0	159	2,598
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
9201			Subtotal			2,381,450	2,381,450					88,005	0	1,960	89,965

**FIR2014: Chapleau Tp**  
 Asmt Code: 5292  
 MAH Code: 88606

**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	TOTAL
		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 \$		
4001																	
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%											
9401				Subtotal			0	0					0				0

# FIR2014: Chapleau Tp

Asmt Code: 5292

MAH Code: 88606

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

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

		LT/ST PILS	UT PILS	Education PILS	TOTAL
9699	TOTAL .....		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 14 \$	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$		
6001															
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%							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		0

2014-V01  
**FIR2014: Chapleau Tp**  
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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
		\$	\$	\$	\$
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>					
9799	Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .				0
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>					
9910		<b>TOTAL PILS Levied by Tax Rate</b>			
		88,005	0	1,960	89,965
<b>6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU</b>					
8005	Local improvements . . . . .				0
8010	Sewer and water service charges . . . . .				0
8015	Sewer and water connection charges . . . . .				0
8020	Fire service charges . . . . .				0
8030	Municipal drainage charges . . . . .				0
8035	Waste management collection charges . . . . .				0
8040	Business improvement area . . . . .				0
8097	Other <input type="text"/>				0
9890	<b>Subtotal</b>	0	0	0	0
<b>7. OTHER PAYMENTS-IN-LIEU AMOUNTS</b>					
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 . . . . .	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			2,250
8060	Hydro-electric Power Dams - from Province . . . . .				0
8098	Other <input type="text" value="Chapleau Hydro"/>	6,134		1,989	8,123
9892	<b>Subtotal</b>	8,653	0	2,007	10,660
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990		<b>TOTAL PILS Levied</b>			
		96,658	0	3,967	100,625

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# FIR2014: Chapleau Tp

Asmt Code: 5292

MAH Code: 88606

## 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			
9010 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	UT	Education Taxes	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
	7 \$	8 \$	9 \$	10 \$	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	
<b>9110 Subtotal</b>	<b>64,385,565</b>	<b>64,879,858</b>	<b>55,916,164</b>	<b>56,379,208</b>	<b>1,873,911</b>	<b>1,760,401</b>	<b>0</b>	<b>113,510</b>	<b>69,724</b>	<b>1,165</b>	<b>36,407</b>	<b>6,214</b>	<b>0</b>
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
<b>9120 Subtotal</b>	<b>10,956,814</b>	<b>12,925,904</b>	<b>10,609,015</b>	<b>12,494,303</b>	<b>517,540</b>	<b>390,126</b>	<b>0</b>	<b>127,414</b>	<b>78,264</b>	<b>1,307</b>	<b>40,867</b>	<b>6,976</b>	<b>0</b>
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
<b>9130 Subtotal</b>	<b>765,600</b>	<b>815,003</b>	<b>668,100</b>	<b>729,236</b>	<b>30,030</b>	<b>22,770</b>	<b>0</b>	<b>7,260</b>	<b>4,459</b>	<b>74</b>	<b>2,329</b>	<b>397</b>	<b>0</b>
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					
9170 Supplementary Taxes					5,826	5,826	0	0					
<b>9180 Total Levied by Rate</b>					<b>2,427,307</b>	<b>2,179,123</b>	<b>0</b>	<b>248,184</b>	<b>152,448</b>	<b>2,547</b>	<b>79,602</b>	<b>13,587</b>	<b>0</b>
9190 Amts Added to Tax Bill					0	0	0	0					
9192 Other Taxation Amounts					10,315	6,606	0	3,709	2,278	38	1,189	204	
<b>9199 TOTAL before Adj.</b>	<b>76,107,979</b>	<b>78,620,765</b>	<b>67,193,279</b>	<b>69,602,746</b>	<b>2,437,622</b>	<b>2,185,729</b>	<b>0</b>	<b>251,893</b>	<b>154,726</b>	<b>2,585</b>	<b>80,791</b>	<b>13,791</b>	<b>0</b>
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	UT	6 \$					
	16 \$	2 \$	18 \$	17 \$		4 \$	5 \$						
1010 Residential	155,850	155,850	155,850	155,850	5,026	4,867	0	159					
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					
<b>9210 Subtotal</b>	<b>155,850</b>	<b>155,850</b>	<b>155,850</b>	<b>155,850</b>	<b>5,026</b>	<b>4,867</b>	<b>0</b>	<b>159</b>					
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					
<b>9220 Subtotal</b>	<b>2,225,600</b>	<b>2,662,597</b>	<b>2,225,600</b>	<b>2,662,597</b>	<b>84,939</b>	<b>83,138</b>	<b>0</b>	<b>1,801</b>					
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					
<b>9230 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>					
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					
<b>9280 Total Levied by Rate</b>					<b>89,965</b>	<b>88,005</b>	<b>0</b>	<b>1,960</b>					
9290 Amts Added to PILS					0	0	0	0					
9292 Other PIL Amounts					10,660	8,653	0	2,007					
<b>9299 TOTAL before Adj.</b>	<b>2,381,450</b>	<b>2,818,447</b>	<b>2,381,450</b>	<b>2,818,447</b>	<b>100,625</b>	<b>96,658</b>	<b>0</b>	<b>3,967</b>					

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												
<b>Ontario</b>																		
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												
<b>Ontario Enterprises</b>																		
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				





**FIR2014: Chapleau Tp**

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**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	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General government</b>											
0240	Governance	27,736		11,838				39,574			39,574
0250	Corporate Management	421,928		288,410			42,257	752,595			752,595
0260	Program Support							0		0	0
0299	<b>Subtotal</b>	449,664	0	300,248	0	0	42,257	792,169	0	0	792,169
<b>Protection services</b>											
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	<b>Subtotal</b>	171,116	0	64,853	717,980	0	24,751	978,700	0	0	978,700
<b>Transportation services</b>											
0611	Roads - Paved	131,456	2,455	157,684			166,677	458,272			458,272
0612	Roads - Unpaved	5,575		7,176				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	<b>Subtotal</b>	415,636	2,455	762,291	40,160	0	339,933	1,560,475	0	0	1,560,475
<b>Environmental services</b>											
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	<b>Subtotal</b>	289,918	1,716	332,003	370,043	0	204,063	1,197,743	0	0	1,197,743
<b>Health services</b>											
1010	Public health services					80,868		80,868			80,868
1020	Hospitals							0			0
1030	Ambulance services					111,725		111,725			111,725
1035	Ambulance dispatch							0			0
1040	Cemeteries	8,030		20,765			532	29,327			29,327
1098	Other							0			0
1099	<b>Subtotal</b>	8,030	0	20,765	0	192,593	532	221,920	0	0	221,920
<b>Social and family services</b>											
1210	General assistance					25,165		25,165			25,165
1220	Assistance to aged persons			1,050				1,050			1,050
1230	Child care					12,132		12,132			12,132
1298	Other							0			0
1299	<b>Subtotal</b>	0	0	1,050	0	37,297	0	38,347	0	0	38,347
<b>Social Housing</b>											
1410	Public Housing					38,930		38,930			38,930
1420	Non-Profit/Cooperative Housing							0			0
1430	Rent Supplement Programs							0			0
1497	Other							0			0
1498	Other							0			0
1499	<b>Subtotal</b>	0	0	0	0	38,930	0	38,930	0	0	38,930
<b>Recreation and cultural services</b>											
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	<b>Subtotal</b>	364,975	0	362,490	0	0	45,316	772,781	0	0	772,781
<b>Planning and development</b>											
1810	Planning and zoning			42,013				42,013			42,013
1820	Commercial and Industrial							0			0
1830	Residential development							0			0
1840	Agriculture and reforestation							0			0
1850	Tile drainage/shoreline assistance							0			0
1898	Other Economic Development			174,131				174,131			174,131
1899	<b>Subtotal</b>	0	0	216,144	0	0	0	216,144	0	0	216,144
1910	Other							0			0
9910	<b>TOTAL</b>	1,699,339	4,171	2,059,844	1,128,183	0	268,820	656,852	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
		\$
<b>Total of column 1 includes:</b>		
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
<b>Total of column 3 includes:</b>		
5110	Amounts for tax write-offs reported in SLC 40 0250 03 . . . . .	
<b>Total of column 4 includes:</b>		
5210	Municipal Property Assessment Corporation (MPAC) . . . . .	0
<b>Total of column 5 includes:</b>		
5610	Short term interest costs . . . . .	
<b>Total of column 6 includes:</b>		
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 . . . . .	
<b>Total of column 11 includes:</b>		
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 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	2014 Closing Net Book Value
	1	2	3	4	5	6	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>											
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	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>											
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	<b>Subtotal</b>	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
<b>Planning and development</b>											
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	<b>Subtotal</b>	15,506	15,506	0	0	15,506	0	0	0	0	15,506
1910	Other	0	0			0	0			0	0
9910	<b>Total Tangible Capital Assets</b>	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

# 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)
<b>General Capital Assets</b>		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	<b>Total General Capital Assets</b>	<b>3,943,102</b>	<b>4,086,677</b>

		2014 Opening Net Book Value (NBV)	2014 Closing Net Book Value (NBV)
<b>Infrastructure Assets</b>		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	<b>Total Infrastructure Assets</b>	<b>14,735,166</b>	<b>14,335,677</b>

9920	<b>Total Tangible Capital Assets</b>	<b>18,678,268</b>	<b>18,422,354</b>
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2405	<b>Construction-in-progress</b>	<b>586,104</b>	<b>1,345,544</b>
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9921	<b>Total Tangible Capital Assets and Construction-in-progress</b>	<b>19,264,372</b>	<b>19,767,898</b>
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# FIR2014: Chapleau Tp

# Schedule 51

Asmt Code: 5292

## SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 88606

for the year ended December 31, 2014

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2014 Opening Balance	Expenditures in 2014	Less Assets Capitalized	2014 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0			0
	Protection services				
0410	Fire	0			0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499	Subtotal	0	0	0	0
	Transportation services				
0611	Roads - Paved	0			0
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
0699	Subtotal	0	0	0	0
	Environmental services				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	393,616	616,330		1,009,946
0832	Water distribution/transmission	0			0
0840	Solid waste collection	0			0
0850	Solid waste disposal	0	143,110		143,110
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	393,616	759,440	0	1,153,056
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099	Subtotal	0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299	Subtotal	0	0	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	192,488			192,488
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	192,488	0	0	192,488
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899	Subtotal	0	0	0	0
1910	Other	0			0
9910	Total Construction-In-Progress	586,104	759,440	0	1,345,544

**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	<b>Subtotal</b>	<b>-503,526</b>
1210	Change in supplies inventories . . . . .	-1,959
1220	Change in prepaid expenses . . . . .	
1230	Other <input type="text"/>	
1299	<b>Subtotal</b>	<b>-1,959</b>
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
		\$
<b>Long Term Liabilities Incurred</b>		
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	<b>Subtotal</b>	<b>0</b>
<b>Financing from Dedicated Revenue</b>		
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	<b>Subtotal</b>	<b>848,253</b>
<b>Government Transfers</b>		
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	<b>Subtotal</b>	<b>576,833</b>
0499	<b>Subtotal</b>	<b>1,425,086</b>
0610	Contributed (Donated) tangible capital assets . . . . .	0
9920	<b>Total Capital Financing</b>	<b>1,425,086</b>
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
<b>Operating Transactions</b>		1
<b>Cash received from</b>		\$
0210	Taxes . . . . .	
0220	Transfers . . . . .	
0230	User Fees . . . . .	
0240	Fees, Permits, Licenses and Fines . . . . .	
0250	Enterprises . . . . .	
0260	Investments . . . . .	
0298	Other <input type="text"/>	
0299	<b>Subtotal</b>	0
<b>Cash paid for</b>		
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	<b>Subtotal</b>	0
2099	<b>Cash provided by operating transactions</b>	0
<b>Capital Transactions</b>		
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	<b>Cash applied to capital transactions</b>	0
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/>	
0899	<b>Cash provided by / (applied to) investing transactions</b>	0
<b>Financing Transactions</b>		
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	<b>Cash applied to financing transactions</b>	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
<b>Cash and cash equivalents represented by:</b>		\$
1401	Cash . . . . .	
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/>	
9940	<b>Cash and cash equivalents, end of year</b> . . . . .	0



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# FIR2014: Chapleau Tp

# 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 \$
<b>Operating Transactions</b>		
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 . . . . .	
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	<b>Cash provided by operating transactions</b>	<b>1,377,428</b>
<b>Capital Transactions</b>		
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	<b>Cash applied to capital transactions</b>	<b>-1,162,955</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	240,860
0898	Other <input type="text" value="GBE's"/>	-136,162
0899	<b>Cash provided by / (applied to) investing transactions</b>	<b>104,698</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	
1020	Principal long term debt repayment . . . . .	-215,616
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	<b>Cash applied to financing transactions</b>	<b>-215,616</b>
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

		2014 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
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
	\$	\$	\$
<b>0299 Balance, beginning of year</b>	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	
<b>Development Charges Act</b>			
0610 Non-discounted services			
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
<b>0699 Subtotal Development Charges Act</b>	<b>0</b>		
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			
<b>9940 TOTAL Revenues &amp; Surplus</b>	<b>0</b>	<b>785,438</b>	<b>0</b>
<b>Less: Utilization of reserve funds and reserves (transfers)</b>			
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
<b>2099 Balance, end of year</b>	<b>0</b>	<b>3,907,956</b>	<b>436,883</b>





# FIR2014: Chapleau Tp

Asmt Code: 5292

MAH Code: 88606

# Schedule 77

## HEALTH UNIT

for the year ended December 31, 2014

0210 Health Unit

Sudbury & District

### Consolidated Statement of Financial Position

#### Financial Assets

0410	Cash and cash equivalents . . . . .	
0420	Accounts Receivable . . . . .	
0430	Investments . . . . .	
0496	Other <input type="text" value="Receivable from the Province of Ontario"/> . . . . .	
0497	Other <input type="text"/> . . . . .	
0498	Other <input type="text"/> . . . . .	
0499	<b>Total Financial Assets</b>	

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 <input type="text" value="Payable to the Province of Ontario"/> . . . . .	
0697	Other <input type="text"/> . . . . .	
0698	Other <input type="text"/> . . . . .	
0699	<b>Total Liabilities</b>	

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 <input type="text"/> . . . . .	
0897	Other <input type="text"/> . . . . .	
0898	Other <input type="text"/> . . . . .	
0899	<b>Total Non-Financial Assets</b>	

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 <input type="text" value="Unfunded EFB"/> . . . . .	
1098	Other <input type="text"/> . . . . .	
1099	<b>Accumulated Surplus/(Deficit)</b>	

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%

# FIR2014: Chapleau Tp

Asmt Code: 5292

MAH Code: 88606

# Schedule 77

## HEALTH UNIT

for the year ended December 31, 2014

1210 Health Unit

Sudbury & District

### Consolidated Statement of Operations

#### REVENUES

##### Provincial

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

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%

##### Federal

1611	Government of Canada	.....
1698	Other	<input type="text"/>
1699	<b>Total Federal Funding</b>	

	0	
	0	
0	0	

##### Municipal Contributions

1810	Municipal Billings	.....
1898	Other	<input type="text"/>
1899	<b>Total Municipal Contributions</b>	

6,590,279	80,863	1.2%
	0	
6,590,279	80,863	1.2%

##### Other Revenues

2010	Investment Income	.....
2020	Deferred revenue earned	.....
2097	Other	Plumbing and inspections
2098	Other	Interest and Other
2099	<b>Total Other Revenues</b>	

	0	
	0	
262,909	3,226	1.2%
850,991	10,442	1.2%
1,113,900	13,668	1.2%

9930 **Total Revenues**

27,826,741	341,434	1.2%
------------	---------	------

#### EXPENSES

##### Health Services

2410	Land Ambulance	.....
2420	Public Health	.....
2430	Other	<input type="text"/>
2440	DSSAB Administration	.....
2496	Other	<input type="text"/>
2497	Other	<input type="text"/>
2498	Other	<input type="text"/>
2499	<b>Total Health Services</b>	

	0	
27,112,057	332,665	1.2%
	0	
	0	
	0	
	0	
	0	
27,112,057	332,665	1.2%

9950 **Annual Surplus / (Deficit)**

714,684	8,769	1.2%
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# FIR2014: Chapleau Tp

Asmt Code: 5292

MAH Code: 88606

## 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	<b>Total Financial Assets</b>	

Other Category	Municipality's Share	% of Municipality's Share of Other Category
1 \$	2 \$	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	<b>Total Liabilities</b>	

	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	<b>Total Non-Financial Assets</b>	

	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	<b>Accumulated Surplus/(Deficit)</b>	

	0	
	0	
	0	
	0	
	0	
0	0	

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# FIR2014: Chapleau Tp

Asmt Code: 5292

MAH Code: 88606

## Schedule 77 OTHER CATEGORY

for the year ended December 31, 2014

1210 Entity

### Consolidated Statement of Operations

#### REVENUES

##### Provincial

1411	Province of Ontario	.....
1498	Other	<input type="text"/> .....
1499	<b>Total Provincial Funding</b>	

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

##### Federal

1611	Government of Canada	.....
1698	Other	<input type="text"/> .....
1699	<b>Total Federal Funding</b>	

	0	
	0	
0	0	

##### Municipal Contributions

1810	Municipal Billings	.....
1898	Other	<input type="text"/> .....
1899	<b>Total Municipal Contributions</b>	

	0	
	0	
0	0	

##### Other Revenues

2010	Investment Income	.....
2020	Deferred revenue earned	.....
2097	Other	<input type="text"/> .....
2098	Other	<input type="text"/> .....
2099	<b>Total Other Revenues</b>	

	0	
	0	
	0	
	0	
0	0	

9930 **Total Revenues**

0	0	
---	---	--

#### EXPENSES

2693	Other	<input type="text"/> .....
2694	Other	<input type="text"/> .....
2695	Other	<input type="text"/> .....
2696	Other	<input type="text"/> .....
2697	Other	<input type="text"/> .....
2698	Other	<input type="text"/> .....
2699	<b>Total Other Expenses</b>	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9950 **Annual Surplus / (Deficit)**

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
		\$	\$	%
<b>Financial Assets</b>				
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	<b>Total Financial Assets</b>	<b>19,973,346</b>	<b>299,039</b>	<b>1.5%</b>
<b>Liabilities</b>				
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	<b>Total Liabilities</b>	<b>10,617,009</b>	<b>165,108</b>	<b>1.6%</b>
9910	<b>Net Financial Assets (Net Debt)</b>	<b>9,356,337</b>	<b>133,931</b>	<b>1.4%</b>
<b>Non-Financial Assets</b>				
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	<b>Total Non-Financial Assets</b>	<b>25,804,404</b>	<b>439,421</b>	<b>1.7%</b>
9920	<b>Accumulated Surplus/(Deficit)</b>	<b>35,160,741</b>	<b>573,352</b>	<b>1.6%</b>
<b>Accumulated Surplus Analysis</b>				
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	<b>Accumulated Surplus/(Deficit)</b>	<b>35,160,741</b>	<b>573,352</b>	<b>1.6%</b>

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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

<b>Consolidated Statement of Operations</b>		<b>Total All</b>	<b>Municipality's Share</b>	<b>% of Municipality's Share of Total All</b>
		<b>1</b>	<b>2</b>	<b>3</b>
		<b>\$</b>	<b>\$</b>	<b>%</b>
<b>REVENUES</b>				
<b>Provincial</b>				
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	<b>Total Provincial Funding</b>	<b>37,891,519</b>	<b>577,229</b>	<b>1.5%</b>
<b>Federal</b>				
1610	Social Housing . . . . .	1,296,009	24,093	1.9%
1611	Government of Canada . . . . .	0	0	
1698	Other . . . . .	0	0	
1699	<b>Total Federal Funding</b>	<b>1,296,009</b>	<b>24,093</b>	<b>1.9%</b>
<b>Municipal Contributions</b>				
1810	Municipal Billings . . . . .	17,600,699	285,546	1.6%
1898	Other . . . . .	0	0	
1899	<b>Total Municipal Contributions</b>	<b>17,600,699</b>	<b>285,546</b>	<b>1.6%</b>
<b>Other Revenues</b>				
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	<b>Total Other Revenues</b>	<b>2,807,504</b>	<b>45,152</b>	<b>1.6%</b>
9930	<b>Total Revenues</b>	<b>59,595,731</b>	<b>932,020</b>	<b>1.6%</b>
<b>EXPENSES</b>				
<b>Social Services</b>				
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	<b>Total Social Services</b>	<b>17,688,235</b>	<b>328,824</b>	<b>1.9%</b>
<b>Health Services</b>				
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	<b>Total Health Services</b>	<b>41,562,715</b>	<b>601,303</b>	<b>1.4%</b>
<b>Other Expenses</b>				
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	<b>Total Other Expenses</b>	<b>0</b>	<b>0</b>	
9940	<b>Total All Expenses</b>	<b>59,250,950</b>	<b>930,127</b>	<b>1.6%</b>
9950	<b>Annual Surplus / (Deficit)</b>	<b>344,781</b>	<b>1,893</b>	<b>0.5%</b>



**FIR2014: Chapleau Tp**

Asmt Code: 5292

MAH Code: 88606

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

1. Municipal workforce profile		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
<b>Employees of the Municipality</b>				
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	<b>Subtotal</b>	16.00	4.00	0.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . .			
<b>Employees of Joint Local Boards</b>				
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 . . . . .			
0398	<b>Subtotal</b>	0.00	0.00	0.00
0399	<b>TOTAL</b>	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

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

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

0610 Own sinking funds . . . . .

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

### 3. Municipal procurement this year

1010 Total construction contracts awarded . . . . .

1020 Construction contracts awarded at \$100,000 or greater . . . . .

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
58	416,500
3	1,223,000
<b>Subtotal</b>	<b>1,639,500</b>

### 4. Building permit information

1210 Residential properties . . . . .

1220 Multi-Residential properties . . . . .

1230 All other property classes . . . . .

1299 **Subtotal**

### 5. Insured value of physical assets

1410 Buildings . . . . .

1420 Machinery and equipment . . . . .

1430 Vehicles . . . . .

1497 Other

1498 Other

1499 **Subtotal**

1
\$
<b>0</b>

### 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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# FIR2014: Chapleau Tp

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					
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2014-V01

# 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**

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**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 .....				
<b>Total Value of Construction Activity</b>		1			
		\$			
1304	Total Value of Construction Activity for 2014 based on permits issued .....	1,639,500			
<b>Review of Complete Building Permit Applications:</b> 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	<b>Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)</b> .....				
Reference : provincial standard is 10 working days					
1308	<b>Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)</b> .....				
Reference : provincial standard is 15 working days					
1310	<b>Category 3 : Large Buildings (large residential/commercial/industrial/institutional)</b> .....				
Reference : provincial standard is 20 working days					
1312	<b>Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications</b> .....				
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	3	
		#	#	#	
<b>Number Of Building Permit Applications</b>					
1314	<b>Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)</b> .....	0	0	0	
1316	<b>Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)</b> .....	0	0	0	
1318	<b>Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)</b> .....	0	0	0	
1320	<b>Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications</b> .....	0	0	0	
1322	<b>Subtotal</b>	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.					
<b>10. Planning and Development</b>		Residential Units within Settlement Areas	Total Residential Units		
		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	<b>Subtotal</b>	0	0		
<b>Land Designated for Agricultural Purposes</b>		Hectares			
		1			
		#			
1370	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2014 .....				

**FIR2014: Chapleau Tp**

Asmt Code: 5292

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**Schedule 80  
STATISTICAL INFORMATION**

for the year ended December 31, 2014

<b>11. Transportation Services</b>		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
		1	2
		#	#
1722	Has the entire municipal road system been rated? . . . . .		
1725	Indicate the rating system used and the year the rating was conducted. . . . .		
			4
			LIST
			Y
			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		
1765	Bridges . . . . .	3	
1766	Culverts . . . . .	1	
1767	<b>Subtotal</b>	<b>4</b>	
		Column 1	Column 2
		1	2
		#	#
1768	Have all bridges and culverts in the municipal system been rated? . . . . .		
1769	Indicate the rating system used and the year the rating was conducted. . . . .		
			4
			LIST
			Y
			Municipal Bridge Appraisal Manual
<b>12. Environmental Services</b>		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. . . . .		
<b>13. Recreation Services</b>		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). . . . .		
<b>14. Other Revenue (Used for the calculation of Operating Cost)</b>		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
		\$
<b>Debt Charges for the Current Year</b>		
0210	Principal (SLC 74 3099 01) . . . . .	215,616
0220	Interest (SLC 74 3099 02) . . . . .	4,171
0299	<b>Subtotal</b>	<b>219,787</b>
<b>Ontario Clean Water Agency Provincial Projects</b>		
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	<b>Subtotal</b>	<b>0</b>
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	0
9910	<b>Total Debt Charges</b>	<b>219,787</b>

		1
		\$
<b>Excluded Debt Charges</b>		
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	<b>Subtotal</b>	<b>0</b>
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	<b>Total Debt Charges to be Excluded</b>	<b>0</b>
9920	<b>Net Debt Charges</b>	<b>219,787</b>

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	6,420,286
<b>Excluded Revenue Amounts</b>		
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 + SLC 10 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	<b>Subtotal</b>	<b>2,071,044</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	<b>4,349,242</b>
2620	<b>25% of Net Revenues</b>	<b>1,087,311</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>867,524</b>

For Illustration Purposes Only

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

2014-V01

# FIR2014: Chapleau Tp

# 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 :