HELP PAGE

IMPORTANT

DO NOT change settings which are built into this FIR2014, or the FIR2014 file will NOT function properly.

The **FIR2014** has been pre-formatted to ensure that every user can complete the FIR and MPMP Schedules with efficiency and accuracy.

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

CUT and PASTE (or Drag and Drop) will greatly affect many or all of the background formulas and links that have been incorporated into the **FIR2014**. If you cut and paste any information into the FIR file, unfortunately the only way to correct the file is to download a new copy and start over.

It is also recommended that you DO NOT Copy and Paste. However, the Copy and Paste feature may be used with caution providing that information is only copied and pasted from an open workbook within the same Excel application that is currently running the **FIR2014**. Information that is copied and pasted from one Excel application to another is treated as a cut and paste and will damage the FIR file. Also, DO NOT Paste into a cell that contains a drop-down LIST, otherwise the LIST, CHECKS and calculations will no longer function.

Do Not set up the FIR2014 file as a "Shared Workbook"

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

Upon Completion

Please use Winzip to Zip your file.

Then email the FI14xxxx MunicipalityName.zip file to FIR.mah@ontario.ca. Sign and fax Schedule 02 to Jim Simos at (416) 585-6315. Please do not fax the entire workbook.

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

OR

Contact your Municipal Service Office (MSO):

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

2014-V01

FIR2014 DATA VERIFICATION : Red Lake M

Asmt Code: 6041
MAH Code: 82406

21/Jul/2017 9:04 AM
CRITICAL Flagged: 0 of 385
VERIFY Flagged: 2 of 577

Please review the following CHECKLIST for possible errors that may exist in the **FIR2014** to ensure an accurate **FIR2014** is submitted.
Possible Errors are flagged as CRITICAL or VERIFY under the CHECK column.

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

CHECK	Sched	Code	Datapoint	Description	Numeric Description	Explanation
VERIFY	**40**	40V 033	40 0260 13	Program Support expenses must be entered in SLC 40 0260 xx since the line represents indirect costs to be allocated to other functions. The amount to be allocated is automatically calculated and appears as a negative amount in SLC 40 0260 13.	SLC 40 0260 13 < 0	All programs expenses are recorded in their own GL Departments, and allocation is not necessary.
VERIFY	**51A**	**51V 095**	51 1898 01 to 51 1898 11	For Schedule 51A, the sum of all columns for the Other line must not be greater that 30 percent of the subtotal line for Planning and development services.	Sum (51 1898 01 + (51 1898 02 to 51 1898 06) + (51 1898 07 to 51 1898 10) + 51 1898 11) < 0.30 * Sum (51 1899 01 + (51 1899 02 to 51 1899 06) + (51 1899 07 to 51 1899 10) + 51 1899 11)	Was Land for Resale, which has now been reclassified to General Government.

2014 FINANCIAL INFORMATION RETURN

Municipality: Red Lake M
Tier: Single-Tier
Area: Kenora D

MSO Office: Northwest Ontario
Asmt Code: 6041
MAH Code: 82406

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	
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	Municipality of Red Lake
0022	Telephone	807-735-2096
0024	Fax	807-735-2286
0028	Email **(Required)**	**municipality@redlake.ca**
0030	Website address of Municipality	**www.redlake.ca**
0091	Municipal Auditor	Claudine Cordiero
0092	Municipal Audit Firm	BDO LLP
0095	Municipal Auditor's Email **(Required)**	**Ccordiero@BDO.ca**
0090	Municipal Treasurer	Brian McQuarrie
0093	Municipal Treasurer's Email **(Required)**	**treasurer@redlake.ca**
0094	Date	21-Jul-2017

Signature of Municipal Treasurer

Signature | Date

0070	Outstanding In-Year Critical Errors	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
0077	**Method used to allocate Program Support to other functions in Schedule 40**	**Other Method (Please describe below)**
0078	**If "Other Method" is selected in line 0077, please describe method of allocating Program Support**	Actual Expenditure Allocated

	Municipal Data	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	2,198	**MPAC**
0041	Population	4,670	**Stats Can**
0042	Youth Population	1,090	**Stats Can**

FIR2014: Red Lake M

Asmt Code: 6041
MAH Code: 82406

Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2014

	STATEMENT OF OPERATIONS: REVENUE	Own Purposes Revenue 1 $
	Property Taxation	
0299	**Taxation - Own Purposes** (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	7,555,360
0499	**Payments-In-Lieu of Taxation** (SLC 26 9599 08) For UT (SLC 28 0299 08)	368,603
9940	**Subtotal**	7,923,963
0510	**Estimated tax revenue**	
0620	Ontario Municipal Partnership Fund (OMPF)	1,717,200
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	**Subtotal**	1,717,200
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	1,293,787
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	236,937
0820	Canada conditional grants (SLC 12 9910 02)	400,000
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	522,934
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)	308,640
0899	**Subtotal**	2,762,298
1098	**Revenue from other municipalities for Tangible Capital Assets** (SLC 12 9910 07)	0
1099	**Revenue from other municipalities** (SLC 12 9910 03)	54,453
1299	**Total User Fees and Service Charges** (SLC 12 9910 04)	5,037,584
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	82,956
1430	Rents, concessions and franchises	8,530
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	**Subtotal**	91,486
	Fines and penalties	
1605	Provincial Offences Act (POA) *Municipality which administers POA only*	
1610	Other fines	51,077
1620	Penalties and interest on taxes	168,514
1698	Other	
1699	**Subtotal**	219,591
	Other revenue	
1805	Investment income	20,517
1806	Interest earned on reserves and reserve funds	25,656
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	4,639,600
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	200
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other	
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	**Subtotal**	4,685,973
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	**TOTAL Revenues**	22,492,548

FIR2014: Red Lake M

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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)	22,492,548
2020	LESS: Total Expenses (SLC 40 9910 11)	17,960,044
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	4,532,504
2060	Accumulated surplus/(deficit) at the beginning of year	38,078,436
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	38,078,436
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	42,610,940

	Continuity of Government Business Enterprise Equity	1 $
6010	Government Business Enterprise Equity, beginning of year	0
6020	PLUS: Net Income for Government Business Enterprise for year	
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	0

Total of line 0899 includes:

	Provincial Gas Tax Funding	1 $
4018	Provincial Gas Tax for Transit operating expenses	
4019	Provincial Gas Tax for Transit capital expenses	
4020	Provincial Gas Tax	0

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	308,640
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	**Recreation Facilities - All Other**	
4076	**Cultural services**	
4080	**Commercial and industrial**	
4099	**Canada Gas Tax**	308,640

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FIR2014: Red Lake M

Asmt Code: 6041

MAH Code: 82406

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**	15,171			272,105			
	Protection services							
0410	Fire	18,261						
0420	Police	82,187						
0421	Court Security							
0422	Prisoner Transportation							
0430	Conservation authority							
0440	Protective inspection and control				2,400			
0445	Building permit and inspection services							
0450	Emergency measures							
0460	Provincial Offences Act (POA)			54,453				
0498	Other							
0499	**Subtotal**	100,448	0	54,453	2,400	0	0	0
	Transportation services							
0611	Roads - Paved				34,716			
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							
0640	Parking							
0650	Street lighting							
0660	Air transportation		400,000		1,091,933		383,674	
0698	Other FERRY	112,520			10,904			
0699	**Subtotal**	112,520	400,000	0	1,137,553	0	383,674	0
	Environmental services							
0811	Wastewater collection/conveyance				155,221			
0812	Wastewater treatment & disposal				628,522			
0821	Urban storm sewer system							
0822	Rural storm sewer system							
0831	Water treatment				1,420,820			
0832	Water distribution/transmission				327,282			
0840	Solid waste collection							
0850	Solid waste disposal				329,471			
0860	Waste diversion	195,090						
0898	Other							
0899	**Subtotal**	195,090	0	0	2,861,316	0	0	0
	Health services							
1010	Public health services					236,937		
1020	Hospitals							
1030	Ambulance services							
1035	Ambulance dispatch							
1040	Cemeteries				12,651			
1098	Other							
1099	**Subtotal**	0	0	0	12,651	236,937	0	0
	Social and family services							
1210	General assistance							
1220	Assistance to aged persons							
1230	Child care	803,362			507,720			
1298	Other							
1299	**Subtotal**	803,362	0	0	507,720	0	0	0
	Social Housing							
1410	Public Housing							
1420	Non - Profit/Cooperative Housing							
1430	Rent Supplement Programs							
1497	Other							
1498	Other							
1499	**Subtotal**	0	0	0	0	0	0	0
	Recreation and cultural services							
1610	Parks							
1620	Recreation programs				151,157			
1631	Recreation facilities - Golf Course, Marina, Ski Hill							
1634	Recreation facilities - All Other	13,552						
1640	Libraries	30,073			6,686			
1645	Museums	23,571			77,426			
1650	Cultural services							
1698	Other Library/Museum Consolidation							
1699	**Subtotal**	67,196	0	0	235,269	0	0	0
	Planning and development							
1810	Planning and zoning				8,570			
1820	Commercial and industrial						139,260	
1830	Residential development							
1840	Agriculture and reforestation							
1850	Tile drainage/shoreline assistance							
1898	Other							
1899	**Subtotal**	0	0	0	8,570	0	139,260	0
1910	Other							
9910	**TOTAL**	1,293,787	400,000	54,453	5,037,584	236,937	522,934	0

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FIR2014: Red Lake M

Asmt Code: 6041
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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)	Y
0210	D Office Building	N
0215	S Shopping Centre	N
0220	L Large Industrial	Y
0225	Other	N

2. Capping Parameters and Results

		Decrease - Percentage Retained 2 %	Tax Adjustment - Increasers 3 $	Net Class Impact 4 $	Annualized Tax Limit 5 %	CVA Tax Limit 6 %	CVA Threshold Value for Protected Properties 7 $	CVA Threshold Value for Clawed Back Properties 8 $	Exclude Properties Previously at CVA Tax 9 Y or N	Exclude Properties that go from Capped to Clawed Back 10 Y or N	Exclude Properties that go from Clawed Back to Capped 11 Y or N
0320	M Multi-Residential	0.0%			10.0%	5.0%	250	0	N	N	N
0330	C Commercial	0.0%			10.0%	5.0%	250	0	N	N	N
0340	I Industrial	100.0%			10.0%	5.0%	250	0	N	N	N

3. Graduated Taxation (Tax Bands)

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

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

		Phase-In Program in Effect? 2 Y or N	Year Current Phase-In Initiated 3 Year	Term of Current Phase-In 4 # of Yrs
0805	R Residential	Y	2013	4
0810	M Multi-Residential	Y	2013	4
0815	N New Multi-Residential	Y	2013	4
0820	C Commercial (Includes G, D, S)	Y	2013	4
0840	I Industrial (Includes L)	Y	2013	4
0850	F Farmland	Y	2013	4
0855	T Managed Forest	Y	2013	4
0860	P Pipeline	Y	2013	4

5. Rebates for Eligible Charities

		2 %
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx)	30.0%

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

		INTERIM Billing Installments Installments 2 #	INTERIM Billing Installments First Due Date 3 YYYYMMDD	INTERIM Billing Installments Last Due Date 4 YYYYMMDD	FINAL Billing Installments Installments 5 #	FINAL Billing Installments First Due Date 6 YYYYMMDD	FINAL Billing Installments Last Due Date 7 YYYYMMDD
1210	R Residential	2	20140331	20140530	2	20140829	20141031
1220	M Multi-Residential	2	20140331	20140530	2	20140829	20141031
1230	F Farmland						
1240	T Managed Forest						
1250	C Commercial	2	20140331	20140530	2	20140829	20141031
1260	I Industrial	2	20140331	20140530	2	20140829	20141031
1270	P Pipeline	2	20140331	20140530	2	20140829	20141031
1298	Other						

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FIR2014: Red Lake M

Asmt Code: 6041
MAH Code: 82406

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

1. GENERAL PURPOSE LEVY INFORMATION

		Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL	395,464,756	7,303,828	0	1,772,509	9,076,337

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
2001	0	Red Lake M														
0010	RT	0	Residential	Full Occupied	1.000000	100%	327,370,336	289,739,974	1.423587%		0.203000%	1.626587%	4,124,701	0	588,172	4,712,873
0027	RD	0	Residential	Education Only	1.000000	100%	283,000	283,000	0.000000%		0.203000%	0.203000%	0	0	574	574
0050	MT	0	Multi-Residential	Full Occupied	1.445960	100%	7,352,000	5,691,935	2.058450%		0.203000%	2.261450%	117,166	0	11,555	128,721
0210	CT	0	Commercial	Full Occupied	1.929678	100%	38,708,425	34,556,060	2.747064%		1.220000%	3.967064%	949,277	0	421,584	1,370,861
0240	CU	0	Commercial	Excess Land	1.929678	70%	236,900	159,700	1.922945%		0.854000%	2.776945%	3,071	0	1,364	4,435
0270	CX	0	Commercial	Vacant Land	1.929678	70%	11,031,800	8,321,961	1.922945%		0.854000%	2.776945%	160,027	0	71,070	231,097
0510	IT	0	Industrial	Full Occupied	2.661808	100%	2,158,757	1,942,137	3.727053%		1.220000%	4.947053%	72,384	0	23,694	96,078
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.661808	100%	301,000	192,550	3.727053%		1.220000%	4.947053%	7,176	0	2,349	9,525
0540	IU	0	Industrial	Excess Land	2.661808	70%	2,729,773	2,386,164	2.608937%		0.854000%	3.462937%	62,254	0	20,378	82,632
0570	IX	0	Industrial	Vacant Land	2.661808	70%	722,000	508,400	2.608937%		0.854000%	3.462937%	13,264	0	4,342	17,606
0575	IJ	0	Industrial	Vacant Land, Shared PIL	2.661808	70%	189,800	119,750	2.608937%		0.854000%	3.462937%	3,124	0	1,023	4,147
0610	LT	0	Large Industrial	Full Occupied	2.774320	100%	41,321,440	38,186,168	3.884592%		1.220000%	5.104592%	1,483,377	0	465,871	1,949,248
0620	LU	0	Large Industrial	Excess Land	2.774320	70%	539,069	539,069	2.719214%		0.854000%	3.573214%	14,658	0	4,604	19,262
0710	PT	0	Pipeline	Full Occupied	0.700000	100%	4,219,000	3,910,000	0.996511%		1.220000%	2.216511%	38,964	0	47,702	86,666
2140	JT	0	Industrial, NConstr.	Full Occupied	2.661808	100%	1,229,079	958,360	3.727053%		1.220000%	4.947053%	35,719	0	11,692	47,411
2145	JU	0	Industrial, NConstr.	Excess Land	2.661808	70%	209,495	189,349	2.608937%		0.854000%	3.462937%	4,940	0	1,617	6,557
2440	XT	0	Commercial, NConstr.	Full Occupied	1.929678	100%	8,650,426	7,780,179	2.747064%		1.220000%	3.967064%	213,726	0	94,918	308,644
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9201				Subtotal			447,252,300	395,464,756					7,303,828	0	1,772,509	9,076,337

2014-V01

FIR2014: Red Lake M

Asmt Code: 6041
MAH Code: 82406

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

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

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

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
4001																
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
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													0			0
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													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
9401				**Subtotal**			0	0					0			0

2014-V01

FIR2014: Red Lake M

Asmt Code: 6041
MAH Code: 82406

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 LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
6001																
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
9601				**Subtotal**			0	0						0		0

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FIR2014: Red Lake M

Asmt Code: 6041

MAH Code: 82406

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2014

		Municipal Taxes LT / ST 12 $	Municipal Taxes UT 13 $	Education Taxes 14 $	TOTAL 15 $
	4. ADJUSTMENTS TO TAXATION				
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	3,372		-3,372	0
	5. SUPPLEMENTARY TAXES				
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	569,232		104,557	673,789
	6. AMOUNT LEVIED BY TAX RATE				
9910	**TOTAL Levied by Tax Rate**	7,876,432	0	1,873,694	9,750,126
	7. AMOUNTS ADDED TO TAX BILL				
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other IH, IJ TO PIL	-10,300		0	-10,300
9890	**Subtotal**	-10,300	0	0	-10,300
	8. OTHER TAXATION AMOUNTS				
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other ARB Appeals, 357, Vacancies	-310,772		-191,330	-502,102
9892	**Subtotal**	-310,772	0	-191,330	-502,102
	9. TOTAL AMOUNT LEVIED				
9990	**TOTAL Levies**	7,555,360	0	1,682,364	9,237,724

2014-V01

FIR2014: Red Lake M

Asmt Code: 6041

MAH Code: 82406

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2014

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

		PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
9299	**TOTAL**	14,317,783	358,303	0	93,704	452,007

	RTC RTQ 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 LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	Municipal PILS LT / ST 12 $	UT 13 $	Education PILS 14 $	TOTAL 15 $
2001	**0**	**Red Lake M**														
1015	RP	0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	2,491,300	2,204,571	1.423587%		0.203000%	1.626587%	31,384	0	4,475	35,859
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	150,100	132,350	1.423587%		0.000000%	1.423587%	1,884	0	0	1,884
1210	CF	0	Commercial	PIL: Full Occupied	1.929678	100%	7,250,800	6,584,750	2.747064%		1.200000%	3.947064%	180,887	0	79,017	259,904
1218	CP	0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.929678	100%	372,600	349,812	2.747064%		1.220000%	3.967064%	9,610	0	4,268	13,878
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.929678	100%	4,742,000	4,383,000	2.747064%		0.000000%	2.747064%	120,404	0	0	120,404
1280	CY	0	Commercial	PIL: Vacant Land	1.929678	70%	73,400	70,900	1.922945%		0.854000%	2.776945%	1,363	0	605	1,968
1285	CR	0	Commercial	PIL: Vacant Land, Taxable Tenant of Province	1.929678	70%	551,400	515,900	1.922945%		0.854000%	2.776945%	9,920	0	4,406	14,326
1518	IP	0	Industrial	PIL: Full Occupied, Taxable Tenant of Province	2.661808	100%	80,000	76,500	3.727053%		1.220000%	4.947053%	2,851	0	933	3,784
					0.000000								0	0	0	0
					0.000000								0	0	0	0
					0.000000								0	0	0	0
					0.000000								0	0	0	0
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					0.000000								0	0	0	0
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													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
9201				**Subtotal**			15,711,600	14,317,783					358,303	0	93,704	452,007

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FIR2014: Red Lake M

Asmt Code: 6041
MAH Code: 82406

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

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

	RTC RTQ 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 LT / ST 8 0.xxxxxx%	Tax Rates UT 9 0.xxxxxx%	Tax Rates EDUC 10 0.xxxxxx%	Tax Rates TOTAL 11 0.xxxxxx%	Municipal PILS LT / ST 12 $	Municipal PILS UT 13 $	Education PILS 14 $	TOTAL 15 $
4001																
1010	RF	0	Residential	PIL: 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
9401				**Subtotal**			0	0					0			0

2014-V01

FIR2014: Red Lake M

Asmt Code: 6041
MAH Code: 82406

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 RTQ 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 LT / ST 8 0.xxxxxx%	Tax Rates UT 9 0.xxxxxx%	Tax Rates EDUC 10 0.xxxxxx%	Tax Rates TOTAL 11 0.xxxxxx%	Municipal PILS LT / ST 12 $	Municipal PILS UT 13 $	Education PILS 14 $	TOTAL 15 $
6001																
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%								0		0
														0		0
														0		0
														0		0
														0		0
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														0		0
														0		0
														0		0
														0		0
														0		0
9601				**Subtotal**			0	0						0		0

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FIR2014: Red Lake M

Asmt Code: 6041

MAH Code: 82406

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2014

		Municipal PILS LT / ST 12 $	Municipal PILS UT 13 $	Education PILS 14 $	TOTAL 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**	358,303	0	93,704	452,007
	6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU				
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other IH, IJ FROM MUNICIPAL LEVY	10,300			10,300
9890	**Subtotal**	10,300	0	0	10,300
	7. OTHER PAYMENTS-IN-LIEU AMOUNTS				
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other				0
9892	**Subtotal**	0	0	0	0
	8. TOTAL PAYMENTS-IN-LIEU LEVIED				
9990	**TOTAL PILS Levied**	368,603	0	93,704	462,307

2014-V01

FIR2014: Red Lake M

Asmt Code: 6041

MAH Code: 82406

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%	61.199%	0.552%	37.034%	1.215%	0.000%

	Property Class Group	Taxable Asmt. (CVA) 16 $	Taxable Asmt. (Wtd & Disc CVA) 2 $	Phase-In Taxable Asmt. (CVA) 18 $	Phase-In Taxable Asmt. (Wtd & Disc CVA) 17 $	TOTAL Taxes 3 $	Municipal Taxes LT / ST 4 $	Municipal Taxes UT 5 $	Education Taxes 6 $	Distribution of Education Taxes in column 6 by School Board: ENG - Public 7 $	FRE - Public 8 $	ENG - Separate 9 $	FRE - Separate 10 $	Other 11 $
0010	Residential	327,653,336	327,653,336	290,022,974	290,022,974	4,713,447	4,124,701	0	588,746	360,307	3,250	218,036	7,153	
0050	Multi-residential	7,352,000	10,630,698	5,691,935	8,230,310	128,721	117,166	0	11,555	7,072	64	4,279	140	
0110	Farmland	0	0	0	0	0	0	0	0					
0140	Managed Forests	0	0	0	0	0	0	0	0					
9110	**Subtotal**	335,005,336	338,284,034	295,714,909	298,253,284	4,842,168	4,241,867	0	600,301	367,379	3,314	222,315	7,293	0
0210	Commercial	49,977,125	89,916,270	43,037,721	78,138,881	1,606,393	1,112,375	0	494,018	302,334	2,727	182,955	6,002	0
0215	Commercial New Construction.	8,650,426	16,692,537	7,780,179	15,013,240	308,644	213,726	0	94,918	58,089	524	35,152	1,153	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 Constructic	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 Construc	0	0	0	0	0	0	0	0	0	0	0	0	0
9120	**Subtotal**	58,627,551	106,608,807	50,817,900	93,152,121	1,915,037	1,326,101	0	588,936	360,423	3,251	218,107	7,156	0
0510	Industrial	6,101,330	13,332,619	5,149,001	11,298,595	209,988	158,202	0	51,786	31,693	286	19,178	629	0
0515	Industrial New Construction.	1,438,574	3,661,917	1,147,709	2,903,778	53,968	40,659	0	13,309	8,145	73	4,929	162	0
0610	Large Industrial	41,860,509	115,685,782	38,725,237	106,987,535	1,968,510	1,498,035	0	470,475	287,926	2,597	174,236	5,716	0
0615	Large Industrial New Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0
9130	**Subtotal**	49,400,413	132,680,318	45,021,947	121,189,907	2,232,466	1,696,896	0	535,570	327,763	2,956	198,343	6,507	0
0710	Pipelines	4,219,000	2,953,300	3,910,000	2,737,000	86,666	38,964	0	47,702	29,193	263	17,666	580	0
0810	Other Property Classes	0	0	0	0	0	0	0	0					
9160	Adj. for shared PIL properties					0	3,372	0	-3,372					-3,372
9170	Supplementary Taxes					673,789	569,232	0	104,557	63,988	577	38,722	1,270	
9180	**Total Levied by Rate**					9,750,126	7,876,432	0	1,873,694	1,148,747	10,362	695,153	22,805	-3,372
9190	Amts Added to Tax Bill					-10,300	-10,300	0	0					
9192	Other Taxation Amounts					-502,102	-310,772	0	-191,330	-117,092	-1,056	-70,857	-2,325	
9199	**TOTAL before Adj.**	447,252,300	580,526,459	395,464,756	515,332,312	9,237,724	7,555,360	0	1,682,364	1,031,655	9,306	624,296	20,480	-3,372

2. Payments-In-Lieu of Taxation

	Property Class Group	PIL Asmt. (CVA) 16 $	PIL Asmt. (Wtd & Disc CVA) 2 $	Phase-In PIL Asmt. (CVA) 18 $	Phase-In PIL Asmt. (Wtd & Disc CVA) 17 $	Total PILS Levied 3 $	Municipal PILS LT / ST 4 $	Municipal PILS UT 5 $	Education PILS 6 $
1010	Residential	2,641,400	2,641,400	2,336,921	2,336,921	37,743	33,268	0	4,475
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**	2,641,400	2,641,400	2,336,921	2,336,921	37,743	33,268	0	4,475
1210	Commercial	12,990,200	24,705,204	11,904,362	22,631,885	410,480	322,184	0	88,296
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 Constructic	0	0	0	0	0	0	0	0
1340	Shopping Centre	0	0	0	0	0	0	0	0
1345	Shopping Centre New Construc	0	0	0	0	0	0	0	0
9220	**Subtotal**	12,990,200	24,705,204	11,904,362	22,631,885	410,480	322,184	0	88,296
1510	Industrial	80,000	212,945	76,500	203,628	3,784	2,851	0	933
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 Constructi	0	0	0	0	0	0	0	0
9230	**Subtotal**	80,000	212,945	76,500	203,628	3,784	2,851	0	933
1718	Pipelines	0	0	0	0	0	0	0	0
1810	Other Property Classes	0	0	0	0	0	0	0	0
9270	Supplementary PILS					0	0	0	0
9280	**Total Levied by Rate**					452,007	358,303	0	93,704
9290	Amts Added to PILs					10,300	10,300	0	0
9292	Other PIL Amounts					0	0	0	0
9299	**TOTAL before Adj.**	15,711,600	27,559,549	14,317,783	25,172,434	462,307	368,603	0	93,704

Part 3 contains Distribution of PILS by School Boards

FIR2014: Red Lake M

Asmt Code: 6041
MAH Code: 82406

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	2	6	7	8	9	10	11	12	13	14	15
		$	$	$	$	$	$	$	$	$	$	$	$	$	$
5010	**Canada**				0		0								
5020	**Canada Enterprises**				0		0								
	Ontario														
	Municipal Tax Assist. Act														
5210	Prev. Exempt Properties				0		0								
5220	Other Mun. Tax Asst. Act				0		0								
5230	Inst. Payments - Heads and Beds	0	0	0	0		0								
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 ALL TYPES	358,303		93,704	452,007		452,007	358,303		93,704	57,346	517	34,702	1,139	
	Ontario Enterprises														
5410	Ontario Housing Corp.				0		0								
5430	Liquor Control Board of Ont.				0		0								
5432	Railway Rights-of-way	0	0	0	0		0								
5434	Utility Corridors/Transmission	0	0	0	0		0								
5437	Ontario Lottery and Gaming Corp.				0		0								
5460	Other				0		0								
5610	**Municipal Enterprises**				0		0								
5910	**Other Muns and Enterprises**				0		0								
5950	**Amounts Added to PIL**	10,300	0	0	10,300		10,300	10,300							
9599	**TOTAL**	368,603	0	93,704	462,307	0	462,307	368,603	0	93,704	57,346	517	34,702	1,139	0

2014-V01

FIR2014: Red Lake M

Asmt Code: 6041

MAH Code: 82406

Upper-Tier ONLY **Schedule 28**

UPPER-TIER ENTITLEMENTS

for the year ended December 31, 2014

Upper-tier Entitlements from Lower-tiers

	Lower-Tier Municipality 1	MAH Code 2	Asmt Code 3	General Purpose Levy 4 $	Upper-Tier Special Area Levies (Total) 5 $	Supplementary Taxes 6 $	Amounts Added to Tax Bills 7 $	Other Taxation Amounts 13 $	Payments - In - Lieu 8 $	5% Capping Limit Adjustment 9 $	PLUS: UT Tax Adjust. Applied to Taxation 10 $	LESS: UT Tax Adjust. Recovered from Allowances 11 $	TOTAL 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	**Hydro - Electric Power Dams**												0
0299	**TOTAL Upper-Tier Entitlement**			0	0	0	0	0	0	0	0	0	0

2014-V01

FIR2014: Red Lake M

Asmt Code: 6041
MAH Code: 82406

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2014

		Salaries, Wages and Employee Benefits 1 $	Interest on Long Term Debt 2 $	Materials 3 $	Contracted Services 4 $	Rents and Financial Expenses 5 $	External Transfers 6 $	Amortization 16 $	Total Expenses Before Adjustments 7 $	Inter-Functional Adjustments 12 $	Allocation of Program Support * 13 $	Total Expenses After Adjustments 11 $
	General government											
0240	Governance	124,690		86,327					211,017			211,017
0250	Corporate Management	1,070,705	5,242	144,041	267,505	152,343		2,295	1,642,131			1,642,131
0260	Program Support								0		0	0
0299	**Subtotal**	1,195,395	5,242	230,368	267,505	152,343	0	2,295	1,853,148	0	0	1,853,148
	Protection services											
0410	Fire	165,320	15,184	112,641	28,180	22,118		92,117	435,560			435,560
0420	Police	1,779		13,754	1,977,098				1,992,631			1,992,631
0421	Court Security								0			0
0422	Prisoner Transportation								0			0
0430	Conservation authority								0			0
0440	Protective inspection and control	76,010	1,508	8,432	6,718	127			92,795			92,795
0445	Building permit and inspection services	90,679	314	3,453				2,551	96,997			96,997
0450	Emergency measures								0			0
0460	Provincial Offences Act (POA)								0			0
0498	Other								0			0
0499	**Subtotal**	333,788	17,006	138,280	2,011,996	22,245	0	94,668	2,617,983	0	0	2,617,983
	Transportation services											
0611	Roads - Paved		156,012	44,988	55,526				256,526			256,526
0612	Roads - Unpaved			26,013		9,907			35,920			35,920
0613	Roads - Bridges and Culverts	105		10,406	102	305			10,918			10,918
0614	Roads - Traffic Operations & Roadside	936,577	22,549	359,347	94,828	58,294		759,433	2,231,028			2,231,028
0621	Winter Control - Except sidewalks, Parking Lots			26,266		2,926			29,192			29,192
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			172,169	22,570				194,739			194,739
0660	Air transportation		105,048	1,761	779,709	71,677		402,452	1,360,647			1,360,647
0698	Other Ferry	96,570	509	28,474		10,127		15,324	151,004			151,004
0699	**Subtotal**	1,033,252	284,118	669,424	952,735	153,236	0	1,177,209	4,269,974	0	0	4,269,974
	Environmental services											
0811	Wastewater collection/conveyance				24,000				24,000			24,000
0812	Wastewater treatment & disposal	30,117	26,724	6,148	656,247	22,786		237,259	979,281			979,281
0821	Urban storm sewer system		192	1,661				19,615	21,468			21,468
0822	Rural storm sewer system								0			0
0831	Water treatment	60,720	91,515	41,587	989,452	26,179		562,070	1,771,523			1,771,523
0832	Water distribution/transmission				24,000				24,000			24,000
0840	Solid waste collection				162,848				162,848			162,848
0850	Solid waste disposal	63,350	4,483	27,828	95,306	81,700		67,768	340,435			340,435
0860	Waste diversion	63,060	44,210	37,314	239,768				384,352			384,352
0898	Other Drying Beds				2,942	4,807			7,749			7,749
0899	**Subtotal**	217,247	167,124	114,538	2,194,563	135,472	0	886,712	3,715,656	0	0	3,715,656
	Health services											
1010	Public health services						172,712		172,712			172,712
1020	Hospitals			1,768	1,600	2,702		54,653	60,723			60,723
1030	Ambulance services						347,757		347,757			347,757
1035	Ambulance dispatch								0			0
1040	Cemeteries		571	5,088	916	1,896		6,352	14,823			14,823
1098	Other Health Committee/Pharmacy	10,388				10,000		14,637	35,025			35,025
1099	**Subtotal**	10,388	571	6,856	2,516	14,598	520,469	75,642	631,040	0	0	631,040
	Social and family services											
1210	General assistance						125,988		125,988			125,988
1220	Assistance to aged persons						398,298		398,298			398,298
1230	Child care	1,211,932	3,242	43,456	85,914	55,962	50,176	67,792	1,518,474			1,518,474
1298	Other								0			0
1299	**Subtotal**	1,211,932	3,242	43,456	85,914	55,962	574,462	67,792	2,042,760	0	0	2,042,760

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FIR2014: Red Lake M

Asmt Code: 6041
MAH Code: 82406

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2014

		Salaries, Wages and Employee Benefits 1 $	Interest on Long Term Debt 2 $	Materials 3 $	Contracted Services 4 $	Rents and Financial Expenses 5 $	External Transfers 6 $	Amortization 16 $	Total Expenses Before Adjustments 7 $	Inter-Functional Adjustments 12 $	Allocation of Program Support * 13 $	Total Expenses After Adjustments 11 $
	Social Housing											
1410	Public Housing						374,274		374,274			374,274
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	0	374,274	0	374,274	0	0	374,274
	Recreation and cultural services											
1610	Parks		6,748	11,231	4,232			46,854	69,065			69,065
1620	Recreation programs	649,576	1,179	57,452	13,498	54,498		7,899	784,102			784,102
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill		130	7,437	488	6,660		5,279	19,994			19,994
1634	Rec. Fac. - All Other	41,994	2,763	241,851	19,529	41,692		93,918	441,747			441,747
1640	Libraries		2,898	15,388	3,689		196,078	27,112	245,165			245,165
1645	Museums			729	2,876		149,330	56,275	209,210			209,210
1650	Cultural services								0			0
1698	Other Library/Museum Consiolidation	313,034		125,184	2,343	10,961	-345,408		106,114			106,114
1699	**Subtotal**	1,004,604	13,718	459,272	46,655	113,811	0	237,337	1,875,397	0	0	1,875,397
	Planning and development											
1810	Planning and zoning	90,541	5,196	28,824	11				124,572			124,572
1820	Commercial and Industrial		108,496	2,626	187,500			35,199	333,821			333,821
1830	Residential development								0			0
1840	Agriculture and reforestation								0			0
1850	Tile drainage/shoreline assistance								0			0
1898	Other Economic Development	117,209		4,210					121,419			121,419
1899	**Subtotal**	207,750	113,692	35,660	187,511	0	0	35,199	579,812	0	0	579,812
1910	Other								0			0
9910	**TOTAL**	5,214,356	604,713	1,697,854	5,749,395	647,667	1,469,205	2,576,854	17,960,044	0	0	17,960,044

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Asmt Code: 6041

MAH Code: 82406

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	4,069,607
5020	Employee benefits	1,144,749
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	5,214,356
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	5,214,356
	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)	71,867
	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	172,712
5850	District Social Services Administration Board (DSSAB)	898,195
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	398,298
5880	Recreation boards	
5890	Fire area boards	
5895	Other	
5896	Other	
5897	Other	
5898	Other	
5910	Payments pertaining to the equalization of General Assistance in the GTA	
5920	Payments pertaining to the equalization of Social Housing in the GTA	
	Total of column 11 includes:	
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

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FIR2014: Red Lake M

Asmt Code: 6041
MAH Code: 82406

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
		$	$	$	$	$	$	$	$	$	$	$
0299	**General government**	664,668	1,128,534	72,500	-991,882		2,192,916	463,866	39,446		503,312	1,689,604
	Protection services											
0410	Fire	1,096,176	1,960,318	52,672			2,012,990	864,142	90,483		954,625	1,058,365
0420	Police	0	0				0	0			0	0
0421	Court Security	0	0				0	0			0	0
0422	Prisoner Transportation	0	0				0	0			0	0
0430	Conservation authority	0	0				0	0			0	0
0440	Protective inspection and control	6,197	26,473				26,473	20,276	2,411		22,687	3,786
0445	Building permit and inspection services	24,752	42,880				42,880	18,128	2,551		20,679	22,201
0450	Emergency measures	0	0				0	0			0	0
0460	Provincial Offences Act (POA)	0	0				0	0			0	0
0498	Other	0	0				0	0			0	0
0499	**Subtotal**	1,127,125	2,029,671	52,672	0	0	2,082,343	902,546	95,445	0	997,991	1,084,352
	Transportation services											
0611	Roads - Paved	5,773,011	14,216,575				14,216,575	8,443,564	520,022		8,963,586	5,252,989
0612	Roads - Unpaved	430,155	1,457,554				1,457,554	1,027,399	28,600		1,055,999	401,555
0613	Roads - Bridges and Culverts	0	0				0	0			0	0
0614	Roads - Traffic Operations & Roadside	1,839,607	4,232,826	159,764			4,392,590	2,393,219	207,601		2,600,820	1,791,770
0621	Winter Control - Except sidewalks, Parking Lots	0	0				0	0			0	0
0622	Winter Control - Sidewalks, Parking Lots Only	0	0				0	0			0	0
0631	Transit - Conventional	0	0				0	0			0	0
0632	Transit - Disabled & special needs	0	0				0	0			0	0
0640	Parking	0	0				0	0			0	0
0650	Street lighting	6,604	69,113				69,113	62,509	2,433		64,942	4,171
0660	Air transportation	9,309,292	11,466,490	445,330	20,775		11,891,045	2,157,198	402,452	20,775	2,538,875	9,352,170
0698	Other Ferry	264,849	378,602				378,602	113,753	15,324		129,077	249,525
0699	**Subtotal**	17,623,518	31,821,160	605,094	20,775	0	32,405,479	14,197,642	1,176,432	20,775	15,353,299	17,052,180
	Environmental services											
0811	Wastewater collection/conveyance	0	0				0	0			0	0
0812	Wastewater treatment & disposal	5,687,315	12,408,712	7,469			12,416,181	6,721,397	237,259		6,958,656	5,457,525
0821	Urban storm sewer system	508,412	585,149				585,149	76,737	19,615		96,352	488,797
0822	Rural storm sewer system	0	0				0	0			0	0
0831	Water treatment	18,773,061	26,878,296	81,169			26,959,465	8,105,235	562,070		8,667,305	18,292,160
0832	Water distribution/transmission	0	0				0	0			0	0
0840	Solid waste collection	0	0				0	0			0	0
0850	Solid waste disposal	0	0				0	0			0	0
0860	Waste diversion	1,177,066	1,426,774	56,986			1,483,760	249,708	67,768		317,476	1,166,284
0898	Other	0	0				0	0			0	0
0899	**Subtotal**	26,145,854	41,298,931	145,624	0	0	41,444,555	15,153,077	886,712	0	16,039,789	25,404,766
	Health services											
1010	Public health services	0	0	4,861,246	-537,480		5,398,726	0	54,653	-136,614	191,267	5,207,459
1020	Hospitals	0	0				0				0	0
1030	Ambulance services	0	0				0	0			0	0
1035	Ambulance dispatch	0	0				0	0			0	0
1040	Cemeteries	113,128	168,006				168,006	54,878	6,352		61,230	106,776
1098	Other Pharmacy (Clinic Reclassify to Public Health)	877,984	1,269,360		537,480		731,880	391,376	14,638	136,614	269,400	462,480
1099	**Subtotal**	991,112	1,437,366	4,861,246	0	0	6,298,612	446,254	75,643	0	521,897	5,776,715
	Social and family services											
1210	General assistance	0	0				0	0			0	0
1220	Assistance to aged persons	0	0				0	0			0	0
1230	Child care	336,684	807,593	571			808,164	470,909	67,791		538,700	269,464
1298	Other	0	0				0	0			0	0
1299	**Subtotal**	336,684	807,593	571	0	0	808,164	470,909	67,791	0	538,700	269,464

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Asmt Code: 6041
MAH Code: 82406

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
		$	$	$	$	$	$	$	$	$	$	$
	Social Housing											
1410	Public Housing	0	0				0	0			0	0
1420	Non-Profit/Cooperative Housing	0	0				0	0			0	0
1430	Rent Supplement Programs	0	0				0	0			0	0
1497	Other	0	0				0	0			0	0
1498	Other	0	0				0	0			0	0
1499	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0
	Recreation and cultural services											
1610	Parks	0	0				0	0			0	0
1620	Recreation programs	35,211	133,805				133,805	98,594	7,899		106,493	27,312
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0				0	0			0	0
1634	Rec. Fac. - All Other	1,867,951	3,486,888	78,035			3,564,923	1,618,937	108,900		1,727,837	1,837,086
1640	Libraries	668,641	1,245,001	9,342			1,254,343	576,360	56,275		632,635	621,708
1645	Museums	2,103,340	2,625,734				2,625,734	522,394	27,112		549,506	2,076,228
1650	Cultural services	0	0				0	0			0	0
1698	Other	0	0				0	0			0	0
1699	**Subtotal**	4,675,143	7,491,428	87,377	0	0	7,578,805	2,816,285	200,186	0	3,016,471	4,562,334
	Planning and development											
1810	Planning and zoning	0	0				0	0			0	0
1820	Commercial and Industrial	560,401	703,979				703,979	143,578	35,199		178,777	525,202
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: Land (Reclassify to Gen. Gov.)	770,976	770,976	220,906	991,882		0	0			0	0
1899	**Subtotal**	1,331,377	1,474,955	220,906	991,882	0	703,979	143,578	35,199	0	178,777	525,202
1910	Other	0	0				0	0			0	0
9910	**Total Tangible Capital Assets**	52,895,481	87,489,638	6,045,990	20,775	0	93,514,853	34,594,157	2,576,854	20,775	37,150,236	56,364,617

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Asmt Code: 6041
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Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2014

SEGMENTED BY ASSET CLASS

	General Capital Assets	2014 Opening Net Book Value (NBV) 1 $	2014 Closing Net Book Value (NBV) 11 $
2005	Land	770,976	991,882
2010	Land Improvements	0	
2020	Buildings	665,427	730,170
2030	Machinery & Equipment	119,537	91,419
2040	Vehicles	116,517	124,920
2097	Other	0	
2098	Other	0	
2099	**Total General Capital Assets**	1,672,457	1,938,391

	Infrastructure Assets	2014 Opening Net Book Value (NBV) 1 $	2014 Closing Net Book Value (NBV) 11 $
2205	Land	0	
2210	Land Improvements	10,719,160	10,285,471
2220	Buildings	27,476,437	31,719,193
2230	Machinery & Equipment	10,248,248	9,785,571
2240	Vehicles	74,823	98,454
2250	Linear Assets	0	
2297	Other: Mobile Equipment	2,390,612	2,280,838
2298	Other: Leasehold Improvements	313,744	256,699
2299	**Total Infrastructure Assets**	51,223,024	54,426,226
9920	**Total Tangible Capital Assets**	52,895,481	56,364,617
2405	**Construction-in-progress**	0	0
9921	**Total Tangible Capital Assets and Construction-in-progress**	52,895,481	56,364,617

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FIR2014: Red Lake M

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Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

for the year ended December 31, 2014

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2014 Opening Balance 1 $	Expenditures in 2014 2 $	Less Assets Capitalized 3 $	2014 Closing Balance 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	0			0
0832	Water distribution/transmission	0			0
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	**Subtotal**	0	0	0	0
	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	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	**Subtotal**	0	0	0	0
	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**	0	0	0	0

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FIR2014: Red Lake M

Asmt Code: 6041
MAH Code: 82406

Schedule 53

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

for the year ended December 31, 2014

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

		1 $
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	4,532,504
1020	Acquisition of tangible capital assets	-6,045,990
1030	Amortization of tangible capital assets (SLC 51 9910 08)	2,576,854
1031	Contributed (Donated) tangible capital assets	
1040	(Gain)/Loss on sale of tangible capital assets	
1050	Proceeds on sale of tangible capital assets	
1060	Write-downs of tangible capital assets	
1070	Other	
1071	Other	
1099	**Subtotal**	-3,469,136
1210	**Change in supplies inventories**	
1220	**Change in prepaid expenses**	148,496
1230	Other	
1299	**Subtotal**	148,496
1410	(Increase)/decrease in net financial assets/net debt	1,211,864
1420	Net financial assets (net debt), beginning of year	-15,060,525
9910	Net financial assets (net debt), end of year	-13,848,661

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	
0298	Other	
0299	**Subtotal**	0
	Financing from Dedicated Revenue	
0405	Municipal Property Tax by Levy	337,879
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	0
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	4,639,600
0420	Other	
0446	Proceeds from the sale of Tangible Capital Assets, etc	
0447	**Investment income**	
0448	**Prepaid special charges**	
0495	Other	
0496	Other	
0497	Other	
0498	Other	
0501	**Subtotal**	**4,977,479**
	Government Transfers	
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	522,934
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	236,937
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	308,640
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	**Subtotal**	**1,068,511**
0499	**Subtotal**	6,045,990
0610	Contributed (Donated) tangible capital assets	0
9920	**Total Capital Financing**	6,045,990
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	0

2014-V01

FIR2014: Red Lake M

Asmt Code: 6041

MAH Code: 82406

Schedule 54

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

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 1 $
	Operating Transactions	
	Cash received from	
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other	
0299	**Subtotal**	0
	Cash paid for	
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other	
0499	**Subtotal**	0
2099	**Cash provided by operating transactions**	0
	Capital Transactions	
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other	
0699	**Cash applied to capital transactions**	0
	Investing Transactions	
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other	
0899	**Cash provided by / (applied to) investing transactions**	0
	Financing Transactions	
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other	
1097	Other	
1098	Other	
1099	**Cash applied to financing transactions**	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	5,052,746
9920	Cash and cash equivalents, end of year	5,052,746

		2014 Actual 1 $
	Cash and cash equivalents represented by:	
1401	**Cash**	
1402	**Temporary borrowings**	
1403	**Short term investments**	
1404	**Other**	
9940	**Cash and cash equivalents, end of year**	**0**

2014-V01

FIR2014: Red Lake M

Asmt Code: 6041

MAH Code: 82406

Schedule 54

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

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)	4,532,504
2020	Non-cash items including amortization	2,576,854
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	1,575,998
2030	Prepaid expenses	148,496
2040	Change in deferred revenue	702,960
2096	Other	
2097	Other	
2098	Other	
2099	**Cash provided by operating transactions**	9,536,812
	Capital Transactions	
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	-6,045,990
0630	Change in construction-in-progress	
0698	Other	
0699	**Cash applied to capital transactions**	-6,045,990
	Investing Transactions	
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other	
0899	**Cash provided by / (applied to) investing transactions**	0
	Financing Transactions	
1010	Proceeds from long term debt issues	56,641
1020	Principal long term debt repayment	-2,049,831
1030	Temporary loans	
1031	Repayment of temporary loans	-632,486
1096	Other	
1097	Other	
1098	Other	
1099	**Cash applied to financing transactions**	-2,625,676
1210	Increase in cash and cash equivalents	865,146
1220	Cash and cash equivalents, beginning of year	5,052,746
9920	Cash and cash equivalents, end of year	5,917,892

		2014 Actual 1 $
	Cash and cash equivalents represented by:	
1401	**Cash**	**5,650,148**
1402	**Temporary borrowings**	
1403	**Short term investments**	**267,744**
1404	**Other**	
9940	**Cash and cash equivalents, end of year**	**5,917,892**

2014-V01

FIR2014: Red Lake M

Asmt Code: 6041

MAH Code: 82406

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2014

		Obligatory Res. Funds, Deferred Rev. 1 $	Discretionary Res. Funds 2 $	Reserves 3 $
0299	**Balance, beginning of year**	547,498	2,265,224	1,096,729
0310	Allocation of Surplus		695,762	0
0315	Allocation of Surplus : for operating		279,462	
0320	Allocation of Surplus : for capital		416,300	
	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	6,485	25,825	14,849
0860	Gasoline Tax - Province			
0861	Building Code Act, 1992 (Section 2.23)			
0862	Gasoline Tax - Federal	270,444		
0864	Building Canada Fund (BCF)			
0870	Inter - Reserve Fund / Reserves Transfer			
0895	Other: AMO--Gas Tax Surplus	7,418		
0896	Other			
0897	Other			
0898	Other			
9940	**TOTAL Revenues & Surplus**	284,347	721,587	14,849
	Less: Utilization of reserve funds and reserves (transfers)			
1012	For acquisition of tangible capital asset			
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)	308,640		
1055	Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070	Inter - Reserve Fund / Reserves Transfer			
0910	Less: Utilization (deferred revenue recognized)	308,640	0	0
2099	**Balance, end of year**	523,205	2,986,811	1,111,578

2014-V01

FIR2014: Red Lake M

Asmt Code: 6041

MAH Code: 82406

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2014

	Totals in line 2099 are analysed as follows:	Obligatory Res. Funds, Deferred Rev. 1 $	Discretionary Res. Funds 2 $	Reserves 3 $
5010	Working funds			65,836
5020	Contingencies			
	Ontario Clean Water Agency (OCWA) fund for renewals, etc.			
5030	Sewer			
5040	Water			
5050	Replacement of equipment			
5060	Sick leave		21,527	
5070	Insurance			
5080	Workplace Safety and Insurance Board (WSIB)			
5090	Post-employment benefits			
5091	Tax rate stabilization			
5630	Lot levies			
5660	Parking revenues			
5670	Debenture repayment			
5680	Exchange rate stabilization			
	Per Service Purpose:			
5205	General government		38,832	
5210	Protection services		58,525	93,075
	Transportation services:			
5215	Roadways		161,532	
5216	Winter Control			
5220	Transit			
5221	Parking			
5222	Street lighting			
5223	Air transportation		1,228,138	
	Environmental services:			
5225	Wastewater system		171,879	264,147
5230	Storm water system			
5235	Waterworks system		576,511	688,520
5240	Solid waste collection			
5245	Solid waste disposal		264,249	
5246	Waste diversion			
5250	Health services		47,755	
5255	Social and family services		1,482	
5260	Social housing			
	Recreation and cultural services:			
5265	Parks		25,285	
5266	Recreation programs		1,588	
5271	Recreation facilities - Golf Course, Marina, Ski Hill			
5274	Recreation facilities - All Other		50,436	
5275	Libraries		95,196	
5276	Museums		169,880	
5277	Cultural services			
5280	Planning and development		7,471	
5290	Other Accessibility		66,525	
	Obligatory Deferred Revenue:			
5610	Development Charges Act - Non-discounted services			
5620	Development Charges Act - Discounted services			
5640	Subdivider contributions			
5650	Recreational land (the Planning Act)			
5661	Building Code Act, 1992 (Section 2.23)			
5690	Gasoline Tax - Province			
5691	Gasoline Tax - Federal	523,205		
5692	Canada Transit Funding (Bill C-48)			
5693	Building Canada Fund (BCF)			
5695	Other			
5696	Other			
5697	Other			
5698	Other			
5699	Other			
9930	**TOTAL**	523,205	2,986,811	1,111,578

2014-V01

FIR2014: Red Lake M

Asmt Code: 6041
MAH Code: 82406

Schedule 61
DEVELOPMENT CHARGES RESERVE FUNDS
for the year ended December 31, 2014

			Development Charges Proceeds					Development Charges Disbursements					
		Balance January 1	Development Charges Collected	Interest and Investment Income	Other Proceeds	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
		1	2	3	4	5	6	7	8	9	10	11	12
	Development Charges	$	$	$	$	$	$	$	$	$	$	$	$
0205	General Government	0					0					0	0
0210	Fire Protection	0					0					0	0
0215	Police Protection	0					0					0	0
0220	Roads and Structures	0					0					0	0
0225	Transit	0					0					0	0
0230	Wastewater	0					0					0	0
0235	Stormwater	0					0					0	0
0240	Water	0					0					0	0
0245	Emergency Medical Services	0					0					0	0
0250	Homes for the Aged	0					0					0	0
0255	Daycare	0					0					0	0
0260	Housing	0					0					0	0
0265	Parkland Development	0					0					0	0
0270	GO Transit	0					0					0	0
0275	Library	0					0					0	0
0280	Recreation	0					0					0	0
0285	Development Studies	0					0					0	0
0286	Parking	0					0					0	0
0287	Animal Control	0					0					0	0
0288	Municipal Cemeteries	0					0					0	0
0290	Other	0					0					0	0
0295	Other	0					0					0	0
0296	Other	0					0					0	0
0297	Other	0					0					0	0
0299	**TOTAL**	0	0	0	0	0	0	0	0	0	0	0	0

2012-V01

FIR2014: Red Lake M

Asmt Code: 6041

MAH Code: 82406

Schedule 62
DEVELOPMENT CHARGES RATES

for the year ended December 31, 2014

		RESIDENTIAL CHARGES ($)									NON - RESIDENTIAL CHARGES ($) Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please specify)						
					Apartments						NON Res.	Industrial	Commercial	Institutional			
	Service	Single Detached 1	Semi-Detached 2	Other Multiples 3	< = 1 Bedroom 4	> = 2 Bedroom 5	Other 6	Other 7	Other 8	Other 9	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify) 10	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify) 11	Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please Specify) 12	Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please Specify) 13	Other 14	Other 15	Other 16
0	**Municipal Wide Charges**	*If Other, Please Specify >*									*If Other, Please Specify >*						
9910	**TOTAL MUNICIPAL WIDE CHARGES**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

If yes(Y), please attach an electronic version of the new by-law.

2012-V01

FIR2014: Red Lake M

Asmt Code: 6041

MAH Code: 82406

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2014

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

If yes(Y), please attach an electronic version of the new by-law.

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

	RESIDENTIAL CHARGES ($)									NON - RESIDENTIAL CHARGES ($)						
				Apartments						NON Res.	Industrial	Commercial	Institutional			
Service	Single Detached 1	Semi-Detached 2	Other Multiples 3	< = 1 Bedroom 4	> = 2 Bedroom 5	Other 6	Other 7	Other 8	Other 9	Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please Specify) 10	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify) 11	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify) 12	Sq. Foot / Sq. Metre/ Per Hectare / Per Other (Please Specify) 13	Other 14	Other 15	Other 16

2012-V01

FIR2014: Red Lake M

Asmt Code: 6041

MAH Code: 82406

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2014

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

If yes(Y), please attach an electronic version of the new by-law.

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

2012-V01

FIR2014: Red Lake M

Asmt Code: 6041

MAH Code: 82406

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2014

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

If yes(Y), please attach an electronic version of the new by-law.

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

2012-V01

FIR2014: Red Lake M

Asmt Code: 6041

MAH Code: 82406

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2014

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

If yes(Y), please attach an electronic version of the new by-law.

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

2012-V01

FIR2014: Red Lake M

Asmt Code: 6041

MAH Code: 82406

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2014

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

If yes(Y), please attach an electronic version of the new by-law.

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

2012-V01

FIR2014: Red Lake M

Asmt Code: 6041

MAH Code: 82406

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2014

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

If yes(Y), please attach an electronic version of the new by-law.

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

2012-V01

FIR2014: Red Lake M

Asmt Code: 6041

MAH Code: 82406

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2014

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

If yes(Y), please attach an electronic version of the new by-law.

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

2014-V01

FIR2014: Red Lake M

Asmt Code: 6041
MAH Code: 82406

Schedule 70
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
for the year ended December 31, 2014

	Financial Assets	1 $
0299	**Cash and cash equivalents**	5,917,892
	Accounts receivable	
0410	Canada	1,218,431
0420	Ontario	641,761
0430	Upper-tier	
0440	Other municipalities	26,690
0450	School boards	53,256
0490	Other receivables	1,569,731
0499	**Subtotal**	3,509,869
	Taxes receivable	
0610	Current year's levies	915,635
0620	Previous year's levies	336,150
0630	Prior year's levies	348,231
0640	Penalties and interest	148,689
0690	LESS: Allowance for uncollectables	302,959
0699	**Subtotal**	1,445,746
	Investments *	
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other	
0829	**Subtotal**	0
	Debt Recoverable from Others	
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	
0868	Other	
0845	**Subtotal**	0
	Other financial assets	
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	**Subtotal**	0
9930	**TOTAL Financial Assets**	10,873,507
8010	* Market value of Investments included in Line 0829	

2014-V01

FIR2014: Red Lake M

Asmt Code: 6041
MAH Code: 82406

Schedule 70

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2014

			1
	Liabilities		$
	Temporary loans		
2010	Operating purposes		
	Tangible Capital Assets:		
2020	Canada		
2030	Ontario		
2040	Other		
2099		**Subtotal**	0
	Accounts Payable		
2210	Canada		
2220	Ontario		
2230	Upper-tier		
2240	Other municipalities		
2250	School boards		
2260	Interest on debt		
2270	Trade accounts payable		3,993,879
2290	Other		
2299		**Subtotal**	3,993,879
2301	**Estimated Tax Liabilities (PS3510)**		
	Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)		523,205
2490	Other		759,949
2499		**Subtotal**	1,283,154
	Long term liabilities		
2610	Debt issued		
2620	Debt payable to others		18,343,394
2630	Lease purchase agreements (Tangible capital leases)		46,257
2640	Other		
2650	Other		
2660	LESS: Debt issued on behalf of Government Business Enterprise		
2699		**Subtotal**	18,389,651
	Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure		1,003,712
	Post employment benefits		
2810	Accumulated sick leave		
2820	Accrued vacation pay		
2830	Accrued pensions payable		
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)		
2898	Other: Early Retiree Benefits to Age 65		51,772
2899		**Subtotal post employment benefits**	51,772
	Liability for contaminated sites		
2910	**Remediation costs of contaminated sites**		
9940		**TOTAL Liabilities**	24,722,168
9945		**Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)**	-13,848,661

			1
	Non-Financial Assets		$
6210	Tangible Capital Assets (SLC 51 9921 11)		56,364,617
6250	Inventories of Supplies		5,542
6260	Prepaid Expenses		89,442
6299		**Total Non-Financial Assets**	56,459,601
9970		**Total Accumulated Surplus/(Deficit)**	42,610,940

			1
	Analysis of the Accumulated Surplus/(Deficit)		$
6410	Equity in Tangible Capital Assets		37,974,966
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)		4,098,389
6430	General Surplus/ (Deficit)		427,335
6431	Unexpended capital financing		
	Local boards		
5030	Transit operations		
5035	Water operations		
5040	Wastewater operations		
5041	Solid waste operations		
5045	Libraries		92,068
5050	Cemeteries		
5055	Recreation, community centres and arenas		
5060	Business Improvement Area		
5076	Other: Museum		18,182
5077	Other		
5078	Other		
5079	Other		
5098		**Total Local Boards**	110,250
5080	Equity in Government Business Enterprises (SLC 10 6090 01)		0
6601	Unfunded Employee Benefits		
6602	Unfunded Landfill closure costs		
6603	**Unfunded Remediation costs of contaminated sites**		
6610	Other		
6620	Other		
6630	Other		
6640	Other		
6699		**Total Other**	0
9971		**Total Accumulated Surplus/(Deficit)**	42,610,940

2014-V01

FIR2014: Red Lake M

Asmt Code: 6041

MAH Code: 82406

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

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2014

	Continuity of Taxes Receivable	9 $
0210	Taxes receivable, beginning of year	962,118
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	9,237,724
0225	PLUS: Current Year Penalties and Interest	168,515
0240	LESS: Total cash collections (SLC 72 0699 09)	8,922,611
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	0
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS:	
0290	Taxes receivable, end of year	1,445,746

	Cash Collections	9 $
0610	Current year's tax	8,352,604
0620	Previous year's tax	474,536
0630	Penalties and interest	95,471
0640	Amounts added to tax bills for collection purposes only	
0690	Other	
0699	**TOTAL Cash Collections**	8,922,611

2014-V01

FIR2014: Red Lake M

Asmt Code: 6041

MAH Code: 82406

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

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2014

	Tax Adjustments Applied to Taxation	SCHOOL BOARDS English - Public 1 $	French - Public 2 $	English - Separate 3 $	French - Separate 4 $	Other 5 $	TOTAL Education 6 $	Lower-Tier (Single-Tier) 7 $	Upper-Tier 8 $	TOTAL Tax Adjustment 9 $
1099	Municipal Act (353, 354, 357, 358, RfR)						0			0
1299	Discounts for Advance Payments (Mun. Act 345(10))									0
1499	Tax Credit (Mun. Act 474.3)									0
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act						0			0
1810	Rebates to Commercial properties (Mun. Act 362)						0			0
1820	Rebates to Industrial properties (Mun. Act 362)						0			0
1899	**Subtotal**	0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)						0			0
2299	Vacant Unit Rebates (Mun. Act 364)						0			0
2399	Reduction for Heritage Property (Mun. Act 365.2)						0			0
2890	Other						0			0
2891	Other						0			0
2892	Other						0			0
2893	Other						0			0
2899	**Tax adjustments before allowances**	0	0	0	0	0	0	0	0	0

	Tax Adjustments Not Applied to Taxation	SCHOOL BOARDS English - Public 1 $	French - Public 2 $	English - Separate 3 $	French - Separate 4 $	Other 5 $	TOTAL Education 6 $	Lower-Tier (Single-Tier) 7 $	Upper-Tier 8 $	TOTAL Tax Adjustment 9 $
4010	Tax sale, Tax registration accounts									0
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 319)						0			0
4420	Net Impact of 5% Capping Limit Program						0			0
4890	Other						0			0
4891	Other						0			0
4999	**Tax Adjustments Not Applied to Taxation**	0	0	0	0	0	0	0	0	0

Additional Information

6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	1,089,001	9,823	658,998	21,619	-3,372	1,776,068			

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Schedule 76

GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2014

GOVERNMENT BUSINESS ENTERPRISES

	STATEMENT OF FINANCIAL POSITION	Please Specify GBE					Total
		1	2	3	4	5	20
	Assets	$	$	$	$	$	$
0210	Current						0
0220	Capital						0
0297	Other						0
0298	Other						0
0299	**Total Assets**	0	0	0	0	0	0
	Liabilities						
0410	Current						0
0420	Long-term						0
0497	Other						0
0498	Other						0
0499	**Total Liabilities**	0	0	0	0	0	0
9910	**Net Equity**	0	0	0	0	0	0
0610	Municipality's Share						0
	STATEMENT OF OPERATIONS						
0810	Revenues						0
0820	Expenses						0
9920	**Net Income (Loss)**	0	0	0	0	0	0
1010	Municipality's Share						0
1020	Dividends paid						0

FIR2014: Red Lake M

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2014

1. Debt burden of the municipality

			1
			$
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		
0210	To Ontario and agencies		4,361,368
0220	To Canada and agencies		3,582,800
0230	To Others		
0297	Other	Chartered Banks	10,399,226
0298	Other	Volvo Finance--Capital Lease	46,257
0299		**Subtotal**	18,389,651
0499	PLUS: All debt assumed by the municipality from others		
	LESS: All debt assumed by others		
0610	Ontario		
0620	School boards		
0630	Other Municipalities		
0640	Government Business Enterprises		
0697	Other		
0698	Other		
0699		**Subtotal**	0
	LESS: Debt retirement funds		
0810	Sewer		
0820	Water		
0896	Other		
0897	Other		
0898	Other		
0899		**Subtotal**	0
	LESS: Own sinking funds (Actual balances)		
1010	General municipal		
1020	Enterprises and others		
1096	Other		
1097	Other		
1098	Other		
1099		**Subtotal**	0
9910		**TOTAL Net Long Term Liabilities of the Municipality**	18,389,651

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

1210	Sinking fund debentures		
1220	Installment (serial) debentures		
1230	Long term bank loans		10,399,226
1240	Lease purchase agreements (Tangible capital leases)		46,257
1250	Mortgages		
1260	Ontario Clean Water Agency (OCWA)		
1280	Construction Financing Debentures		
1297	Other	Infrastructure Ontario	4,361,368
1298	Other	Federation of Canadian Municipalities	3,582,800
9920		**TOTAL Net Long Term Liabilities of the Municipality**	18,389,651

3. Debt burden of the municipality: Analysed by function

1405	General government	149,632
1410	Protection services	388,657
	Transportation services:	
1415	Roadways	4,868,273
1416	Winter Control	46,258
1420	Transit	6,842
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	3,755,550
	Environmental services:	
1425	Wastewater system	808,978
1430	Storm water system	
1435	Waterworks system	2,918,262
1440	Solid Waste collection	117,490
1445	Solid Waste disposal	
1446	Waste diversion	728,162
1450	Health services	12,903
1455	Social and family services	90,628
1460	Social housing	
	Recreation and cultural services:	
1465	Parks	
1466	Recreation programs	7,638
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	306,285
1475	Libraries	81,313
1476	Museums	
1477	Cultural services	
1480	Planning and development	4,102,780
1490	Other long term liabilities	
9930	**TOTAL Net Long Term Liabilities of the Municipality**	18,389,651

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2014

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

		1
	US Dollars:	$
1610	Canadian dollar equivalent included in SLC 74 9910 01	
1620	Par value in 'U.S. Dollars'	
	Other currency:	
1630	Canadian dollar equivalent included in SLC 74 9910 01	
1640	Par value in	
1650	Canadian dollar equivalent included in SLC 74 9910 01	
1660	Par value in	

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

1810	Own funds	
	Ontario Clean Water Agency	
1820	Sewer	
1830	Water	

6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end	
	Balance of own sinking funds at year end	
2110	Total contributions to own sinking funds	
2120	Total income earned from investments of sinking funds' monies	
2199	**Subtotal**	0
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above	
2220	Estimated total future income earned from investments in lines 2199 and 2210 above	

7. Long term commitments at year end

2410	Hospital support	
2420	University support	
2430	Leases and other agreements	
2440	Capital equipment, land acquisition	
2496	Other	
2497	Other	
2498	Other	
2499	**TOTAL**	0

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2014

	8. Contingent liabilities	Contingent Liabilities 4 Y or N	Is Value in Column 2 Estimated? 1 Y or N	Value 2 $	Number of Years Payable Over 3 Years
2610	Pending or threatened litigation				
2620	Retroactive wage settlements				
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others				
2640	Outstanding loans guaranteed				
2698	Other				
2699	**TOTAL**			0	

	9. Ontario Clean Water Agency Provincial Projects	Accumulated Surplus / Deficit 1 $	Total Outstanding Capital Obligation 2 $	Debt Charges 3 $
	Water projects:			
2810	For this Municipality only			
2820	Share of integrated project(s)			
	Wastewater projects:			
2830	For this Municipality only			
2840	Share of integrated project(s)			

	10. Debt Charges for the current year	Principal 1 $	Interest 2 $	Total 3 $
	Recovered from the Consolidated Statement of Operations			
3012	General Tax Rates	2,049,831	604,713	
3014	Other			
3015	Tile Drainage/Shoreline Assistance			
3020	Recovered from reserve funds			
	Recovered from unconsolidated entities:			
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other			
3098	Other			
3099	**TOTAL**	2,049,831	604,713	
	Line 3099 includes:			
3110	Lump sum (balloon) repayments of long term debt			
3120	Provincial Grant funding for repayment of long term debt			
	Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)			
3140	Debt charges for Lease purchase agreements (Tangible capital leases)			0
3150	Financing leases (not Tangible capital leases) beyond term of Council			
3199	**TOTAL**			0

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

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal 1 $	Interest 2 $	Principal 3 $	Interest 4 $	Principal 5 $	Interest 6 $	Principal 7 $	Interest 8 $
3210	**Year 2015**	1,672,915							
3220	**Year 2016**	1,692,528							
3230	**Year 2017**	1,657,476							
3240	**Year 2018**	1,679,599							
3250	**Year 2019**	1,692,467							
3260	**Years 2020 to 2024**	5,539,829							
3270	**Years 2025 onwards**	4,454,837							
3280	Int. to be earned on sink. funds								
3299	**TOTAL**	18,389,651	0	0	0	0	0	0	0

13. Other notes

Please list all Other Notes and forward supporting schedules as required by email to: **FIR.mah@ontario.ca**

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

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Schedule 75

WATER SERVICE

for the year ended December 31, 2014

WATER SERVICE

STATEMENT OF OPERATIONS

	Revenues	1 $
0205	User Fees	
0206	Municipal Property Tax by Levy (Special Area Rates)	
0210	Services to Other Municipalities	
0215	Ontario Conditional Grants	
0220	Ontario Housing Programs	
0225	Canada Conditional Grants	
0230	Ontario Capital Grants	
0235	Canada Capital Grants	
0240	Canada Gas Tax Funding	
0245	Revenue from Other Municipalities	
0250	Investment Income	
0260	Deferred revenue earned	
0295	Other	
0296	Other	
0297	Other	
0298	Other	
0299	**Total Revenues**	0

	Operating Expenses: Analysis of Expenses by Object	1 $
0410	Salaries, Wages and Employee Benefits	
0420	Operating and General Expenditures	
0430	Amortization Expense	
0440	Interest Expense	
0495	Other	
0496	Other	
0497	Other	
0498	Other	
0499	**Total Expenses**	0
9910	**Net Income**	0

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Schedule 75

WASTEWATER SERVICE

for the year ended December 31, 2014

WASTEWATER SERVICE

STATEMENT OF OPERATIONS

	Revenues	1 $
1005	User Fees	
1006	Municipal Property Tax by Levy (Special Area Rates)	
1010	Services to Other Municipalities	
1015	Ontario Conditional Grants	
1020	Ontario Housing Programs	
1025	Canada Conditional Grants	
1030	Ontario Capital Grants	
1035	Canada Capital Grants	
1040	Canada Gas Tax Funding	
1045	Revenue from Other Municipalities	
1050	Investment Income	
1060	Deferred revenue earned	
1095	Other	
1096	Other	
1097	Other	
1098	Other	
1099	**Total Revenues**	0

	Operating Expenses: Analysis of Expenses by Object	1 $
1210	Salaries, Wages and Employee Benefits	
1220	Operating and General Expenditures	
1230	Amortization Expense	
1240	Interest Expense	
1295	Other	
1296	Other	
1297	Other	
1298	Other	
1299	**Total Expenses**	0
9920	**Net Income**	0

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Schedule 75

TANGIBLE CAPITAL ASSET CONTINUITY BY CATEGORY

for the year ended December 31, 2014

WATER SERVICE

SEGMENTED BY ASSET CLASS

				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	Construction in Progress
			1 $	2 $	3 $	4 $	5 $	6 $	7 $	8 $	9 $	10 $	11 $	12 $
0210	Land		0	0				0	0			0	0	
0220	Buildings		14,120,675	17,686,794				17,686,794	3,566,119			3,566,119	14,120,675	
0230	Distribution / Transmission Mains		4,230,548	7,944,420				7,944,420	3,713,872			3,713,872	4,230,548	
0240	Equipment		6,393	72,274				72,274	65,881			65,881	6,393	
0296	Other	Water Meters	702,358	902,275				902,275	199,917			199,917	702,358	
0297	Other		0	0				0	0			0	0	
0298	Other		0	0				0	0			0	0	
0299	**Total Infrastructure Assets**		19,059,974	26,605,763	0	0	0	26,605,763	7,545,789	0	0	7,545,789	19,059,974	0

WASTEWATER SERVICE

SEGMENTED BY ASSET CLASS

				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	Construction in Progress
			1 $	2 $	3 $	4 $	5 $	6 $	7 $	8 $	9 $	10 $	11 $	12 $
0410	Land		0	0				0	0			0	0	
0420	Buildings		1,272,448	2,847,469				2,847,469	1,575,021			1,575,021	1,272,448	
0430	Collection Mains		4,526,623	9,277,216				9,277,216	4,750,593			4,750,593	4,526,623	
0440	Equipment		56,139	211,200				211,200	155,061			155,061	56,139	
0496	Other	Land Improvements	54,849	61,718				61,718	6,869			6,869	54,849	
0497	Other		0	0				0	0			0	0	
0498	Other		0	0				0	0			0	0	
0499	**Total Infrastructure Assets**		5,910,059	12,397,603	0	0	0	12,397,603	6,487,544	0	0	6,487,544	5,910,059	0

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Schedule 77

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

for the year ended December 31, 2014

0210 **District Social Services Administration Board** DSSAB Kenora D

	Consolidated Statement of Financial Position	DSSAB 1 $	Municipality's Share 2 $	% of Municipality's Share of DSSAB 3 %
	Financial Assets			
0410	Cash and cash equivalents	7,469,905	479,568	6.4%
0420	Accounts Receivable	1,315,595	84,461	6.4%
0430	Investments		0	
0496	Other		0	
0497	Other		0	
0498	Other		0	
0499	**Total Financial Assets**	8,785,500	564,029	6.4%
	Liabilities			
0610	Accounts Payable and accrued liabilities	3,523,259	226,193	6.4%
0620	Debt	6,967,040	447,284	6.4%
0630	Pensions and other employee benefits	824,056	52,904	6.4%
0640	Other accrued liabilities		0	
0650	Deferred Revenue	622,825	39,985	6.4%
0696	Other		0	
0697	Other		0	
0698	Other		0	
0699	**Total Liabilities**	11,937,180	766,367	6.4%
9910	**Net Financial Assets (Net Debt)**	-3,151,680	-202,338	6.4%
	Non-Financial Assets			
0810	Tangible capital assets	18,798,049	1,206,835	6.4%
0820	Inventories of supplies		0	
0830	Prepaid expenses	561,520	36,050	6.4%
0896	Other		0	
0897	Other		0	
0898	Other		0	
0899	**Total Non-Financial Assets**	19,359,569	1,242,884	6.4%
9920	**Accumulated Surplus/(Deficit)**	16,207,889	1,040,546	6.4%
	Accumulated Surplus Analysis			
1010	Equity in Tangible Capital Assets	18,798,049	1,206,835	6.4%
1020	Reserves and Reserve funds	6,532,162	419,365	6.4%
1030	General Surplus/(Deficit)		0	
1097	Other Public Housing Stock/Unfunded Liability	-9,122,322	-585,653	6.4%
1098	Other		0	
1099	**Accumulated Surplus/(Deficit)**	16,207,889	1,040,546	6.4%

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FIR2014: Red Lake M

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Schedule 77

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

for the year ended December 31, 2014

1210 **District Social Services Administration Board** DSSAB Kenora D

	Consolidated Statement of Operations	DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
	REVENUES	1	2	3
	Provincial	$	$	%
1410	Ontario Works	6,110,320	392,283	6.4%
1420	Ontario Disability Support Program (ODSP)		0	
1430	Ontario Drug Benefit Program (ODB)		0	
1440	Child Care	4,937,010	316,956	6.4%
1450	Land Ambulance	4,516,026	289,929	6.4%
1460	Social Housing	2,894,429	185,822	6.4%
1498	Other: Homelessness, Resource and Misc.	1,275,223	81,869	6.4%
1499	**Total Provincial Funding**	19,733,008	1,266,859	6.4%
	Federal			
1610	Social Housing		0	
1698	Other		0	
1699	**Total Federal Funding**	0	0	
	Municipal Contributions			
1810	Municipal Billings	15,339,176	984,775	6.4%
1898	Other		0	
1899	**Total Municipal Contributions**	15,339,176	984,775	6.4%
	Other Revenues			
2010	Investment Income	110,106	7,069	6.4%
2020	Deferred revenue earned		0	
2097	Other: Rents and Misc.	2,849,639	182,947	6.4%
2098	Other		0	
2099	**Total Other Revenues**	2,959,745	190,016	6.4%
9930	**Total Revenues**	38,031,929	2,441,650	6.4%
	EXPENSES			
	Social Services			
2210	Ontario Works	7,969,152	511,620	6.4%
2220	Ontario Disability Support Program (ODSP)		0	
2230	Ontario Drug Benefit Program (ODB)		0	
2240	Child Care	5,967,273	383,099	6.4%
2250	Social Housing	10,241,324	657,493	6.4%
2260	Other: Homelessness, Resource and Misc.	1,425,932	91,545	6.4%
2299	**Total Social Services**	25,603,681	1,643,756	6.4%
	Health Services			
2410	Land Ambulance	12,039,647	772,945	6.4%
2420	Public Health		0	
2430	Other: Misc.	8,059	517	6.4%
2440	DSSAB Administration		0	
2496	Other		0	
2497	Other		0	
2498	Other		0	
2499	**Total Health Services**	12,047,706	773,463	6.4%
9940	**Total Expenses**	37,651,387	2,417,219	6.4%
9950	**Annual Surplus / (Deficit)**	380,542	24,431	6.4%

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Schedule 77

HEALTH UNIT

for the year ended December 31, 2014

0210 **Health Unit** Northwestern

	Consolidated Statement of Financial Position	Health Unit 1 $	Municipality's Share 2 $	% of Municipality's Share of Health Unit 3 %
	Financial Assets			
0410	Cash and cash equivalents	1,148,654	89,647	7.8%
0420	Accounts Receivable	267,346	20,865	7.8%
0430	Investments	1,317,012	102,786	7.8%
0496	Other		0	
0497	Other		0	
0498	Other		0	
0499	**Total Financial Assets**	2,733,012	213,298	7.8%
	Liabilities			
0610	Accounts Payable and accrued liabilities	1,019,817	79,592	7.8%
0620	Debt		0	
0630	Pensions and other employee benefits	484,779	37,835	7.8%
0640	Other accrued liabilities		0	
0650	Deferred Revenue	236,168	18,432	7.8%
0696	Other		0	
0697	Other		0	
0698	Other		0	
0699	**Total Liabilities**	1,740,764	135,858	7.8%
9910	**Net Financial Assets (Net Debt)**	992,248	77,440	7.8%
	Non-Financial Assets			
0810	Tangible capital assets	1,475,359	115,144	7.8%
0820	Inventories of supplies		0	
0830	Prepaid expenses	101,371	7,912	7.8%
0896	Other		0	
0897	Other		0	
0898	Other		0	
0899	**Total Non-Financial Assets**	1,576,730	123,056	7.8%
9920	**Accumulated Surplus/(Deficit)**	2,568,978	200,496	7.8%
	Accumulated Surplus Analysis			
1010	Equity in Tangible Capital Assets	1,475,356	115,144	7.8%
1020	Reserves and Reserve funds	604,542	47,181	7.8%
1030	General Surplus/(Deficit)	489,080	38,170	7.8%
1097	Other		0	
1098	Other		0	
1099	**Accumulated Surplus/(Deficit)**	2,568,978	200,496	7.8%

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Schedule 77

HEALTH UNIT

for the year ended December 31, 2014

1210 **Health Unit** Northwestern

	Consolidated Statement of Operations	Health Unit	Municipality's Share	% of Municipality's Share of Health Unit
	REVENUES	1	2	3
	Provincial	$	$	%
1411	Province of Ontario	12,374,451	965,764	7.8%
1450	Land Ambulance		0	
1497	Other		0	
1498	Other		0	
1499	**Total Provincial Funding**	12,374,451	965,764	7.8%
	Federal			
1611	Government of Canada	114,732	8,954	7.8%
1698	Other		0	
1699	**Total Federal Funding**	114,732	8,954	7.8%
	Municipal Contributions			
1810	Municipal Billings	2,337,606	182,438	7.8%
1898	Other		0	
1899	**Total Municipal Contributions**	2,337,606	182,438	7.8%
	Other Revenues			
2010	Investment Income	26,272	2,050	7.8%
2020	Deferred revenue earned		0	
2097	Other: Misc	800,001	62,436	7.8%
2098	Other		0	
2099	**Total Other Revenues**	826,273	64,486	7.8%
9930	**Total Revenues**	15,653,062	1,221,643	7.8%
	EXPENSES			
	Health Services			
2410	Land Ambulance		0	
2420	Public Health	15,782,324	1,231,732	7.8%
2430	Other		0	
2440	DSSAB Administration		0	
2496	Other		0	
2497	Other		0	
2498	Other		0	
2499	**Total Health Services**	15,782,324	1,231,732	7.8%
9950	**Annual Surplus / (Deficit)**	-129,262	-10,088	7.8%

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Schedule 81
ANNUAL DEBT REPAYMENT LIMIT
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)	2,049,831
0220	Interest (SLC 74 3099 02)	604,713
0299	**Subtotal**	**2,654,544**
	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**	2,654,544

		1
	Excluded Debt Charges	$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	**Subtotal**	**0**
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	**Total Debt Charges to be Excluded**	**0**
9920	**Net Debt Charges**	**2,654,544**

		1
		$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	22,492,548
	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)	3,247,924
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	922,934
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	308,640
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	54,453
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**	**4,533,951**
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	**Net Revenues**	**17,958,597**
2620	**25% of Net Revenues**	**4,489,649**
9930	**ESTIMATED ANNUAL REPAYMENT LIMIT**	**1,835,105**

For Illustration Purposes Only

Annual Interest Rate		Term		
7.00%	@	5	years =	7,524,294

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Schedule 77

OTHER CATEGORY

for the year ended December 31, 2014

0210 **Entity**

	Consolidated Statement of Financial Position	Other Category 1 $	Municipality's Share 2 $	% of Municipality's Share of Other Category 3 %
	Financial Assets			
0410	Cash and cash equivalents		0	
0420	Accounts Receivable		0	
0430	Investments		0	
0496	Other		0	
0497	Other		0	
0498	Other		0	
0499	**Total Financial Assets**	0	0	
	Liabilities			
0610	Accounts Payable and accrued liabilities		0	
0620	Debt		0	
0630	Pensions and other employee benefits		0	
0640	Other accrued liabilities		0	
0650	Deferred Revenue		0	
0696	Other		0	
0697	Other		0	
0698	Other		0	
0699	**Total Liabilities**	0	0	
9910	**Net Financial Assets (Net Debt)**	0	0	
	Non-Financial Assets			
0810	Tangible capital assets		0	
0820	Inventories of supplies		0	
0830	Prepaid expenses		0	
0896	Other		0	
0897	Other		0	
0898	Other		0	
0899	**Total Non-Financial Assets**	0	0	
9920	**Accumulated Surplus/(Deficit)**	0	0	
	Accumulated Surplus Analysis			
1010	Equity in Tangible Capital Assets		0	
1020	Reserves and Reserve funds		0	
1030	General Surplus/(Deficit)		0	
1097	Other		0	
1098	Other		0	
1099	**Accumulated Surplus/(Deficit)**	0	0	

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Schedule 77

OTHER CATEGORY

for the year ended December 31, 2014

1210 **Entity**

	Consolidated Statement of Operations	Other Category	Municipality's Share	% of Municipality's Share of Other Category
	REVENUES	1	2	3
	Provincial	$	$	%
1411	Province of Ontario		0	
1498	Other		0	
1499	**Total Provincial Funding**	0	0	
	Federal			
1611	Government of Canada		0	
1698	Other		0	
1699	**Total Federal Funding**	0	0	
	Municipal Contributions			
1810	Municipal Billings		0	
1898	Other		0	
1899	**Total Municipal Contributions**	0	0	
	Other Revenues			
2010	Investment Income		0	
2020	Deferred revenue earned		0	
2097	Other		0	
2098	Other		0	
2099	**Total Other Revenues**	0	0	
9930	**Total Revenues**	0	0	
	EXPENSES			
2693	Other		0	
2694	Other		0	
2695	Other		0	
2696	Other		0	
2697	Other		0	
2698	Other		0	
2699	**Total Other Expenses**	0	0	
9950	**Annual Surplus / (Deficit)**	0	0	

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Schedule 77

CONSOLIDATED STATEMENT OF FINANCIAL POSITION & STATEMENT OF OPERATIONS FOR OTHER ENTITIES

Asmt Code: 6041
MAH Code: 82406

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	8,618,559	569,215	6.6%
0420	Accounts Receivable	1,582,941	105,326	6.7%
0430	Investments	1,317,012	102,786	7.8%
0496	Other	0	0	
0497	Other	0	0	
0498	Other	0	0	
0499	**Total Financial Assets**	11,518,512	777,327	6.7%
	Liabilities			
0610	Accounts Payable and accrued liabilities	4,543,076	305,785	6.7%
0620	Debt	6,967,040	447,284	6.4%
0630	Pensions and other employee benefits	1,308,835	90,739	6.9%
0640	Other accrued liabilities	0	0	
0650	Deferred Revenue	858,993	58,417	6.8%
0696	Other	0	0	
0697	Other	0	0	
0698	Other	0	0	
0699	**Total Liabilities**	13,677,944	902,225	6.6%
9910	**Net Financial Assets (Net Debt)**	-2,159,432	-124,898	5.8%
	Non-Financial Assets			
0810	Tangible capital assets	20,273,408	1,321,979	6.5%
0820	Inventories of supplies	0	0	
0830	Prepaid expenses	662,891	43,961	6.6%
0896	Other	0	0	
0897	Other	0	0	
0898	Other	0	0	
0899	**Total Non-Financial Assets**	20,936,299	1,365,940	6.5%
9920	**Accumulated Surplus/(Deficit)**	18,776,867	1,241,042	6.6%
	Accumulated Surplus Analysis			
1010	Equity in Tangible Capital Assets	20,273,405	1,321,979	6.5%
1020	Reserves and Reserve funds	7,136,704	466,546	6.5%
1030	General Surplus/(Deficit)	489,080	38,170	7.8%
1097	Other	-9,122,322	-585,653	6.4%
1098	Other	0	0	
1099	**Accumulated Surplus/(Deficit)**	18,776,867	1,241,042	6.6%

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FIR2014: Red Lake M

Schedule 77

CONSOLIDATED STATEMENT OF FINANCIAL POSITION & STATEMENT OF OPERATIONS FOR OTHER ENTITIES

Asmt Code: 6041
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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	6,110,320	392,283	6.4%
1411	Province of Ontario	12,374,451	965,764	7.8%
1420	Ontario Disability Support Program (ODSP)	0	0	
1430	Ontario Drug Benefit Program (ODB)	0	0	
1440	Child Care	4,937,010	316,956	6.4%
1450	Land Ambulance	4,516,026	289,929	6.4%
1460	Social Housing	2,894,429	185,822	6.4%
1497	Other	0	0	
1498	Other	1,275,223	81,869	6.4%
1499	**Total Provincial Funding**	32,107,459	2,232,623	7.0%
	Federal			
1610	Social Housing	0	0	
1611	Government of Canada	114,732	8,954	7.8%
1698	Other	0	0	
1699	**Total Federal Funding**	114,732	8,954	7.8%
	Municipal Contributions			
1810	Municipal Billings	17,676,782	1,167,214	6.6%
1898	Other	0	0	
1899	**Total Municipal Contributions**	17,676,782	1,167,214	6.6%
	Other Revenues			
2010	Investment Income	136,378	9,119	6.7%
2020	Deferred revenue earned	0	0	
2097	Other	3,649,640	245,383	6.7%
2098	Other	0	0	
2099	**Total Other Revenues**	3,786,018	254,502	6.7%
9930	**Total Revenues**	53,684,991	3,663,293	6.8%
	EXPENSES			
	Social Services			
2210	Ontario Works	7,969,152	511,620	6.4%
2220	Ontario Disability Support Program (ODSP)	0	0	
2230	Ontario Drug Benefit Program (ODB)	0	0	
2240	Child Care	5,967,273	383,099	6.4%
2250	Social Housing	10,241,324	657,493	6.4%
2260	Other	1,425,932	91,545	6.4%
2299	**Total Social Services**	25,603,681	1,643,756	6.4%
	Health Services			
2410	Land Ambulance	12,039,647	772,945	6.4%
2420	Public Health	15,782,324	1,231,732	7.8%
2430	Other	8,059	517	6.4%
2440	DSSAB Administration	0	0	
2496	Other	0	0	
2497	Other	0	0	
2498	Other	0	0	
2499	**Total Health Services**	27,830,030	2,005,194	7.2%
	Other Expenses			
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**	53,433,711	3,648,951	6.8%
9950	**Annual Surplus / (Deficit)**	251,280	14,343	5.7%

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Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2014

	Community Improvement Plans (Section 28 of the Planning Act)	Total Value of all approved Grants, Loans & Tax Assistance 1 $	Number of Approved Grants/Loans/Tax Assistance Applications 2 #
	Grants		
2010	Environment Site Assessment/Remediation		
2020	Development/Redevelopment of Land/Buildings		
	Loans		
2210	Loans issued in current year (2014)		
2220	Outstanding Loans as of 2014		
	Tax Assistance (per Municipal Act 365.1 ss21)		
2410	Cancellation		
2420	Deferral		

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2014

2610	Year: 2015	
2620	Year: 2016	
2630	Year: 2017	
2640	Year: 2018	
2650	Year: 2019	
2660	Years beyond 2019	

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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	16.00		
0210	Fire	1.00	0.00	0.00
0211	Uniform	1.00		
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			4.00
0225	Public Works	14.00	1.00	
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	7.00	4.00	12.00
0250	Libraries			
0255	Planning	1.00		
0290	Other	18.00	12.00	
0298	**Subtotal**	57.00	17.00	16.00
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			
0398	**Subtotal**	0.00	0.00	0.00
0399	**TOTAL**	57.00	17.00	16.00

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

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

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

3. Municipal procurement this year

		Number of Contracts 1 #	Value of Contracts 2 $
1010	Total construction contracts awarded	1	5,347,000
1020	Construction contracts awarded at $100,000 or greater	1	5,347,000

4. Building permit information

		Number of Building Permits 1 #	Total Value of Building Permits 2 $
1210	Residential properties	12	4,610,000
1220	Multi-Residential properties	0	
1230	All other property classes	9	1,692,000
1299	**Subtotal**	21	6,302,000

5. Insured value of physical assets

		1 $
1410	Buildings	86,532,500
1420	Machinery and equipment	7,625,010
1430	Vehicles	3,023,190
1497	Other	
1498	Other	
1499	**Subtotal**	97,180,700

6. Total Dollar Losses due to Structural Fires

		1 $
1510	Losses due to structural fires, averaged over 3 yrs **(2012 - 2014)**	418,733

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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	Policing	Police	0420	1,992,631	*O.P.P.*
1602	Water Treatment	Water treatment	0831	1,771,523	*Northern Water Works*
1603	Sewage Treatment	Wastewater treatment & disposal	0812	979,281	*Northern Water Works*
1604	Airport	Air transportation	0660	1,360,647	*Thunder Bay Airport Services*
1605	Garbage Collection	Solid waste collection	0840	162,848	*Chukuni Sanitation*
1606					
1607					
1608					
1609					
1610					

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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 municipality

(I) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 $	Municipality's Share of Total Fee Revenues 6 $
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
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0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

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Asmt Code: 6041

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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%		

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

Total Value of Construction Activity

		1 $
1304	Total Value of Construction Activity for 2014 based on permits issued.	13,510,800

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	8
1308	**Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)** Reference : provincial standard is 15 working days	12
1310	**Category 3 : Large Buildings (large residential/commercial/industrial/institutional)** Reference : provincial standard is 20 working days	20
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 Building Permit Applications

		Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
1314	**Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**	12	0	12
1316	**Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**	1	0	1
1318	**Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)**	1	0	1
1320	**Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications**	0	0	0
1322	**Subtotal**	14	0	14

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

10. Planning and Development

Land Use Planning (using building permit information)

		Residential Units within Settlement Areas 1 #	Total Residential Units 2 #
1350	Number of residential units in new detached houses	12	12
1352	Number of residential units in new semi-detached houses	0	0
1354	Number of residential units in new row houses	0	0
1356	Number of residential units in new apartments/condo apartments	0	0
1358	**Subtotal**	12	12

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

11. Transportation Services

		1
		#
1710	Roads : Total Paved Lane Km	94
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	10

		Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1722	Has the entire municipal road system been rated?				N
1725	Indicate the rating system used and the year the rating was conducted				N/A

1730	Roads : Total UnPaved Lane Km	58
1740	Winter Control : Total Lane Km maintained in winter	152
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.	0
1755	Transit : Population of Service Area.	4,670
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	93

	Rating Of Bridges And Culverts	Number of structures where the condition of primary components is rated as good to very good, requiring only repair 1 #	Total Number 2 #
1765	Bridges	2	2
1766	Culverts	115	115
1767	**Subtotal**	117	117

		Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1768	Have all bridges and culverts in the municipal system been rated?				N
1769	Indicate the rating system used and the year the rating was conducted.				Bridges--MTO Inspector--2013

12. Environmental Services

		1 #
1810	Wastewater Main Backups : Total number of backed up wastewater mains	4
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains.	37
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	772.250
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)	1
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins).	0
1845	Water Treatment : Total Megalitres of Drinking Water Treated.	720.673
1850	Water Main Breaks : Number of water main breaks in a year.	6
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	41
1860	Solid Waste Collection : Total tonnes collected from all property classes.	1,696
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes.	1,212
1870	Waste Diversion : Total tonnes diverted from all property classes.	484

13. Recreation Services

		1 #
1910	Trails : Total kilometres of trails (owned by municipality and third parties).	2
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).	3,350
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).	40,000

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

		1 $
2310	Fire Services: Other revenue.	18,261
2320	Paved Roads : Other revenue.	
2330	Solid Waste Disposal : Other revenue.	329,471
2340	Waste Diversion : Other Revenue.	195,090
2370	Assessment on Exempt Properties (Enter data from returned roll)	37,137,392

2014-V01

FIR2014: Red Lake M

Asmt Code: 6041

MAH Code: 82406

Schedule 83

NOTES

for the year ended December 31, 2014

		NOTES
0010	**Schedule 10 :**	
0020	**Schedule 12 :**	
0030	**Schedule 40 :**	
0040	**Schedule 51 :**	
0050	**Schedule 53 :**	
0060	**Schedule 54 :**	
0070	**Schedule 60 :**	
0080	**Schedule 70 :**	
0090	**Schedule 74 :**	
0100	**Schedule 75 :**	