

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 F14xxxx 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 : Head Clara and Maria Tp

11/Sep/2015 10:03 AM

Asmt Code: 4798

CRITICAL Flagged: 0 of 385

MAH Code: 69612

VERIFY Flagged: 6 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	The size of the municipality does not permit the reasonable allocation of program support.
VERIFY	80D	80V 056	80 1710 01 80 1720 01	Number of paved lane kilometres where the condition is rated as good to very good must not exceed total paved lane kilometres.	80 1710 01 > 80 1720 01	There are no paved roads.
VERIFY	80D	80V 057	80 1710 01 80 1722 04 80 1725 04	If the municipality is responsible for paved lane kilometres information on whether the entire road system has been rated, the rating system used and the year conducted must be completed.	IF 80 1710 01 <> NUL, THEN (80 1722 04 <> NUL AND 80 1725 04 <> NUL)	There are no paved roads.
VERIFY	80D	80V 060	80 1760 01 80 1765 01 80 1766 01	If your municipality is responsible for bridges and culverts, the number of structures where the condition of primary component is rated as good to very good, requiring only repair must be completed.	IF 80 1760 01 <> NUL, THEN (80 1765 01 <> NUL AND 80 1766 01 <> NUL)	The municipality is not responsible for bridges and culverts.
VERIFY	80D	80V 061	80 1760 01 80 1767 02	If your municipality is responsible for bridges and culverts, the total number of bridges and culverts must be provided.	IF 80 1760 01 <> NUL, THEN 80 1767 02 > 0	The municipality is not responsible for bridges and culverts.
VERIFY	80D	80V 062	80 1767 02 80 1768 04 80 1769 04	If bridges and culverts are rated, whether all have been rated, the rating system used and the year the rating was conducted must be provided.	IF 80 1767 02 <> NUL, THEN (80 1768 04 <> NUL AND 80 1769 04 <> NUL)	The municipality is not responsible for bridges and culverts.

2014 FINANCIAL INFORMATION RETURN

Municipality: **Head Clara and Maria Tp**
Tier: **Lower-Tier**
Area: **Renfrew Co**

MSO Office: **Eastern Ontario**
Asmt Code: **4798**
MAH Code: **69612**

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	Peter Harrington
0022	Telephone	613-735-1021
0024	Fax	613-735-2071
0028	Email (Required)	pharrington@welchllp.com
0030	Website address of Municipality	townshipsofheadclaramaria.ca
0091	Municipal Auditor	Peter Harrington, CPA, CA
0092	Municipal Audit Firm	Welch LLP
0095	Municipal Auditor's Email (Required)	pharrington@welchllp.com
0090	Municipal Treasurer	Noella LeBreton
0093	Municipal Treasurer's Email (Required)	treasurer@xplornet.com
0094	Date	11-Sep-2015

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 Program support not allocated

	Municipal Data		Data Source	
	1 (#)		2 (List)	
0040 Households		343	MPAC	
0041 Population		204	MPAC	
0042 Youth Population		9	Municipal	

2014-V01

FIR2014: Head Clara and Maria Tp

Schedule 10

Asmt Code: 4798

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 69612

for the year ended December 31, 2014

STATEMENT OF OPERATIONS: REVENUE

		Own Purposes Revenue
	Property Taxation	1
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	\$ 468,683
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	171,656
9940	Subtotal	640,339
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	119,600
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	119,600
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	15,582
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	20,304
0820	Canada conditional grants (SLC 12 9910 02)	0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	0
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)	3,205
0899	Subtotal	39,091
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	700
1299	Total User Fees and Service Charges (SLC 12 9910 04)	33,469
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	1,594
1430	Rents, concessions and franchises	
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	1,594
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	
1620	Penalties and interest on taxes	6,021
1698	Other	
1699	Subtotal	6,021
	Other revenue	
1805	Investment income	10,474
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	0
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1814	Other Deferred revenue earned	
1830	Donations	1,140
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other Aggregate resources act	755
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	12,369
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	853,183

2014-V01

FIR2014: Head Clara and Maria Tp

Schedule 10

Asmt Code: 4798

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 69612

for the year ended December 31, 2014

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	853,183
2020	LESS: Total Expenses (SLC 40 9910 11)	841,805
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	11,378
2060	Accumulated surplus/(deficit) at the beginning of year	1,871,863
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	1,871,863
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	1,883,241

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:		1
Provincial Gas Tax Funding		\$
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:		1
Canada Gas Tax Funding		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
Environmental Services:		
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	Recreation Facilities - All Other	3,205
4076	Cultural services	
4080	Commercial and industrial	
4099	Canada Gas Tax	3,205

FIR2014: Head Clara and Maria Tp

Asmt Code: 4798
MAH Code: 69612

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

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
0299 General government	41			2,557			
Protection services							
0410 Fire							
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services				3,435			
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	0	0	0	3,435	0	0	0
Transportation services							
0611 Roads - Paved							
0612 Roads - Unpaved					20,304		
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							
0698 Other							
0699 Subtotal	0	0	0	0	20,304	0	0
Environmental services							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission							
0840 Solid waste collection							
0850 Solid waste disposal				8,815			
0860 Waste diversion	11,429			312			
0898 Other							
0899 Subtotal	11,429	0	0	9,127	0	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
1099 Subtotal	0	0	0	0	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks							
1620 Recreation programs				11,595			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other	2,689		700	1,131			
1640 Libraries	1,423			5,624			
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	4,112	0	700	18,350	0	0	0
Planning and development							
1810 Planning and zoning							
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	0	0	0	0	0	0	0
1910 Other							
9910 TOTAL	15,582	0	700	33,469	20,304	0	0

2014-V01

FIR2014: Head Clara and Maria Tp

Asmt Code: 4798

MAH Code: 69612

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

General Information

1. Optional Property Classes in Effect

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

2. Capping Parameters and Results

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

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

	2 %
1010 Rebate Percentage for Eligible Charities (SLC 72 2099 xx)	0.0%

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments		
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
	2 #	3 YYYYMMDD	4 YYYYMMDD	5 #	6 YYYYMMDD	7 YYYYMMDD
1210 R Residential	1	20140331		2	20140731	20141031
1220 M Multi-Residential						
1230 F Farmland						
1240 T Managed Forest	1	20140331		2	20140731	20141031
1250 C Commercial	1	20140331		2	20140731	20141031
1260 I Industrial	1	20140331		2	20140731	20141031
1270 P Pipeline	1	20140331		2	20140731	20141031
1298 Other <input type="text"/>						

2014-V01

FIR2014: Head Clara and Maria Tp

Asmt Code: 4798

MAH Code: 69612

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2014

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	123		-123	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	635	864	497	1,996
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	468,790	634,186	1,320,317	2,423,293
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 <input type="text"/>				0
9890	Subtotal	0	0	0	0
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	468,790	634,186	1,320,317	2,423,293

2014-V01

FIR2014: Head Clara and Maria Tp

Asmt Code: 4798

MAH Code: 69612

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

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13	\$	\$
		\$	\$		
4.	SUPPLEMENTARY PAYMENTS-IN-LIEU				
9799	Total of all supplementary PILS (Supps, Omits, Section 444)	-296	-127	-21	-444
5.	PAYMENTS-IN-LIEU LEVIED BY TAX RATE				
9910	TOTAL PILS Levied by Tax Rate	39,814	54,094	10,700	104,608
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 <input type="text"/>				0
9890	Subtotal	0	0	0	0
7.	OTHER PAYMENTS-IN-LIEU AMOUNTS				
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises	17,898	24,219	63,080	105,197
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	105,558			105,558
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text"/>				0
9892	Subtotal	123,456	24,219	63,080	210,755
8.	TOTAL PAYMENTS-IN-LIEU LEVIED				
9990	TOTAL PILS Levied	163,270	78,313	73,780	315,363

FIR2014: Head Clara and Maria Tp

Asmt Code: 4798

MAH Code: 69612

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%				63.879%	1.808%	30.224%	4.089%	0.000%			
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Distribution of Education Taxes in column 6 by School Board							
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	Education Taxes	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$					
0010 Residential	40,713,806	40,713,806	37,150,449	37,150,449	304,759	97,462	131,882	75,415	59,521	192	14,518	1,184	
0050 Multi-residential	0	0	0	0	0	0	0	0					
0110 Farmland	0	0	0	0	0	0	0	0					
0140 Managed Forests	132,200	33,050	124,199	31,050	254	81	110	63	63				
9110 Subtotal	40,846,006	40,746,856	37,274,648	37,181,499	305,013	97,543	131,992	75,478	59,584	192	14,518	1,184	0
0210 Commercial	11,003,394	19,941,183	10,334,597	18,729,286	264,657	49,135	66,487	149,035	95,202	2,695	45,044	6,094	0
0215 Commercial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	0	0	0	0	0	0	0	0	0	0	0	0	0
0345 Shopping Centre New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	11,003,394	19,941,183	10,334,597	18,729,286	264,657	49,135	66,487	149,035	95,202	2,695	45,044	6,094	0
0510 Industrial	11,600	34,087	10,554	31,013	353	81	108	164	105	3	50	7	0
0515 Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	11,600	34,087	10,554	31,013	353	81	108	164	105	3	50	7	0
0710 Pipelines	95,765,000	127,635,592	91,884,000	122,462,995	1,851,274	321,273	434,735	1,095,266	699,645	19,802	331,033	44,785	0
0810 Other Property Classes	0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties					0	123	0	-123	-79	-2	-37	-5	
9170 Supplementary Taxes					1,996	635	864	497	217	137	143		
9180 Total Levied by Rate					2,423,293	468,790	634,186	1,320,317	854,674	22,827	390,751	52,065	0
9190 Amts Added to Tax Bill					0	0	0	0					
9192 Other Taxation Amounts					0	0	0	0					
9199 TOTAL before Adj.	147,626,000	188,357,718	139,503,799	178,404,794	2,423,293	468,790	634,186	1,320,317	854,674	22,827	390,751	52,065	0

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$
	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$
1010 Residential	6,663,000	6,663,000	4,937,029	4,937,029	32,813	12,952	17,526	2,335
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	6,663,000	6,663,000	4,937,029	4,937,029	32,813	12,952	17,526	2,335
1210 Commercial	6,746,951	12,243,692	4,946,417	8,976,263	56,496	23,549	31,865	1,082
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Construction	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construct	0	0	0	0	0	0	0	0
9220 Subtotal	6,746,951	12,243,692	4,946,417	8,976,263	56,496	23,549	31,865	1,082
1510 Industrial	588,249	1,413,781	568,298	1,375,674	15,743	3,609	4,830	7,304
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 Construct	0	0	0	0	0	0	0	0
9230 Subtotal	588,249	1,413,781	568,298	1,375,674	15,743	3,609	4,830	7,304
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					-444	-296	-127	-21
9280 Total Levied by Rate					104,608	39,814	54,094	10,700
9290 Amts Added to PILS					0	0	0	0
9292 Other PIL Amounts					210,755	123,456	24,219	63,080
9299 TOTAL before Adj.	13,998,200	20,320,473	10,451,744	15,288,966	315,363	163,270	78,313	73,780

Part 3 contains Distribution of PILS by School Boards

FIR2014: Head Clara and Maria Tp

Asmt Code: 4798

MAH Code: 69612

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2014

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

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board						
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other		
	3	4	5				8	9	10	11	12	13	14	15		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
5010 Canada				0		0										
5020 Canada Enterprises				0		0										
Ontario																
Municipal Tax Assist. Act																
5210 Prev. Exempt Properties				0		0										
5220 Other Mun. Tax Asst. Act	39,814	54,094	10,700	104,608		104,608	48,200	54,094	2,314	1,877	23	360	54			
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	105,558	0	0	105,558		105,558	105,558									
5236 Hydro-Electric Power Dams	0	0	0	0		0										
5240 Other				0		0										
Ontario Enterprises																
5410 Ontario Housing Corp.				0		0										
5430 Liquor Control Board of Ont.				0		0										
5432 Railway Rights-of-way	17,898	24,219	63,080	105,197		105,197	17,898	24,219	63,080	40,295	1,141	19,065	2,579			
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	0	0	0	0		0										
9599 TOTAL	163,270	78,313	73,780	315,363	0	315,363	171,656	78,313	65,394	42,172	1,164	19,425	2,633	0		

2014-V01

FIR2014: Head Clara and Maria Tp

Asmt Code: 4798
MAH Code: 69612

Schedule 40

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

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks			1,138	10,797				11,935			11,935
1620	Recreation programs			12,258					12,258			12,258
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634	Rec. Fac. - All Other	1,083		8,665				13,112	22,860			22,860
1640	Libraries	7,335		4,995				5,880	18,210			18,210
1645	Museums								0			0
1650	Cultural services								0			0
1698	Other								0			0
1699	Subtotal	8,418	0	27,056	10,797	0	0	18,992	65,263	0	0	65,263
Planning and development												
1810	Planning and zoning						1,260		1,260			1,260
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	0	1,260	0	1,260	0	0	1,260
1910	Other								0			0
9910	TOTAL	287,418	0	308,596	180,799	21,624	1,461	41,907	841,805	0	0	841,805

2014-V01

FIR2014: Head Clara and Maria Tp

Asmt Code: 4798

MAH Code: 69612

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	256,014	
5020	Employee benefits	31,404	
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	287,418	
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51		
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	287,418	
Total of column 3 includes:			
5110	Amounts for tax write-offs reported in SLC 40 0250 03		
Total of column 4 includes:			
5210	Municipal Property Assessment Corporation (MPAC)	0	
Total of column 5 includes:			
5610	Short term interest costs		
Total of column 6 includes:			
5810	Grants to charitable and non-profit organizations	201	
5820	Grants to universities and colleges		
Contributions to UNCONSOLIDATED joint local boards			
5840	Health unit		
5850	District Social Services Administration Board (DSSAB)		
5860	Consolidated Municipal Service Manager (CMSM)		
5870	Homes for the aged		
5880	Recreation boards		
5890	Fire area boards		
5895	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Physician recruitment</td></tr></table>	Physician recruitment	1,260
Physician recruitment			
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		

2014-V01

FIR2014: Head Clara and Maria Tp

Asmt Code: 4798

MAH Code: 69612

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

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST						AMORTIZATION				2014 Closing Net Book Value
	2014 Opening Net Book Value	2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance	
	1	2	3	4	5	6	7	8	9	10	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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
Recreation and cultural services											
1610	Parks	0	0			0	0			0	0
1620	Recreation programs	0	0			0	0			0	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0			0	0			0	0
1634	Rec. Fac. - All Other	436,296	520,827	24,094		544,921	84,531	13,112		97,643	447,278
1640	Libraries	24,598	63,297	3,081		66,378	38,699	5,880		44,579	21,799
1645	Museums	0	0			0	0			0	0
1650	Cultural services	0	0			0	0			0	0
1698	Other	0	0			0	0			0	0
1699	Subtotal	460,894	584,124	27,175	0	611,299	123,230	18,992	0	142,222	469,077
Planning and development											
1810	Planning and zoning	0	0			0	0			0	0
1820	Commercial and Industrial	0	0			0	0			0	0
1830	Residential development	0	0			0	0			0	0
1840	Agriculture and reforestation	0	0			0	0			0	0
1850	Tile drainage/shoreline assistance	0	0			0	0			0	0
1898	Other	0	0			0	0			0	0
1899	Subtotal	0	0	0	0	0	0	0	0	0	0
1910	Other	0	0			0	0			0	0
9910	Total Tangible Capital Assets	857,652	1,779,669	50,643	0	1,830,312	922,017	41,907	0	963,924	866,388

2014-V01

FIR2014: Head Clara and Maria Tp **Schedule 51**
Asmt Code: 4798 **SCHEDULE OF TANGIBLE CAPITAL ASSETS**
MAH Code: 69612 **for the year ended December 31, 2014**

SEGMENTED BY ASSET CLASS

		2014 Opening Net Book Value (NBV) 1 \$	2014 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	9,252	9,252
2010	Land Improvements	70,800	73,712
2020	Buildings	531,372	524,495
2030	Machinery & Equipment	59,810	58,610
2040	Vehicles	44,189	38,475
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	715,423	704,544
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	142,229	161,844
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	142,229	161,844
9920	Total Tangible Capital Assets	857,652	866,388
2405	Construction-in-progress	0	0
9921	Total Tangible Capital Assets and Construction-in-progress	857,652	866,388

2014-V01

FIR2014: Head Clara and Maria Tp

Schedule 51

Asmt Code: 4798

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 69612

for the year ended December 31, 2014

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2014 Opening Balance	Expenditures in 2014	Less Assets Capitalized	2014 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0			0
	Protection services				
0410	Fire	0			0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499	Subtotal	0	0	0	0
	Transportation services				
0611	Roads - Paved	0			0
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
0699	Subtotal	0	0	0	0
	Environmental services				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	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

FIR2014: Head Clara and Maria Tp **Schedule 53**
Asrmt Code: 4798 **CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**
MAH Code: 69612 **(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)	11,378
1020	Acquisition of tangible capital assets	-50,643
1030	Amortization of tangible capital assets (SLC 51 9910 08)	41,907
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 <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-8,736
1210	Change in supplies inventories	
1220	Change in prepaid expenses	-1,913
1230	Other <input type="text"/>	
1299	Subtotal	-1,913
1410	(Increase)/decrease in net financial assets/net debt	729
1420	Net financial assets (net debt), beginning of year	1,000,988
9910	Net financial assets (net debt), end of year	1,001,717

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0225	Ontario Clean Water Agency (OCWA)	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	27,134
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	
0420	Other <input type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc	
0447	Investment income	
0448	Prepaid special charges	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	Subtotal	27,134
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	20,304
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	3,205
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	23,509
0499	Subtotal	50,643
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	50,643
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	0

FIR2014: Head Clara and Maria Tp **Schedule 54**
Asmt Code: 4798 **CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD**
MAH Code: 69612 **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 <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	1,007,851
9920	Cash and cash equivalents, end of year	1,007,851

		2014 Actual
		1
		\$
Cash and cash equivalents represented by:		
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0

FIR2014: Head Clara and Maria Tp

Schedule 54

Asmt Code: 4798

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 69612

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)	11,378
2020	Non-cash items including amortization	41,907
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	261,820
2030	Prepaid expenses	-1,913
2040	Change in deferred revenue	3,973
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	317,165
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	-50,643
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-50,643
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	266,522
1220	Cash and cash equivalents, beginning of year	1,007,851
9920	Cash and cash equivalents, end of year	1,274,373

		2014 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	1,274,373
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	1,274,373

2014-V01

FIR2014: Head Clara and Maria Tp

Asmt Code: 4798

MAH Code: 69612

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2014

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
0299	Balance, beginning of year	18,312	0	994,021
0310	Allocation of Surplus		0	74,673
0315	Allocation of Surplus : for operating.			74,673
0320	Allocation of Surplus : for capital.			
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	26		
0860	Gasoline Tax - Province			
0861	Building Code Act, 1992 (Section 2.23)			
0862	Gasoline Tax - Federal	6,991		
0864	Building Canada Fund (BCF)			
0870	Inter - Reserve Fund / Reserves Transfer			
0895	Other			
0896	Other			
0897	Other			
0898	Other			
9940	TOTAL Revenues & Surplus	7,017	0	74,673
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)	3,205		
1055	Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070	Inter - Reserve Fund / Reserves Transfer			
0910	Less: Utilization (deferred revenue recognized)	3,205	0	0
2099	Balance, end of year	22,124	0	1,068,694

