

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 56014

MUNICIPALITY OF: Black River - Matheson Tp

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Black River - Matheson Tp

1
3

For the year ended December 31, 1990.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	2,614,777	-	1,431,263	1,183,514
Direct water billings on ratepayers -- own municipality	2	61,615	-		61,615
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	95,249	-		95,249
-- other municipalities	5	-	-		-
Subtotal	6	2,771,641	-	1,431,263	1,340,378
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	12,995	-		12,995
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	32,188	-	13,132	19,056
Ontario Hydro	13	8,065	-	-	8,065
Liquor Control Board of Ontario	14	2,045	-	-	2,045
Other	15	8,866	-	-	8,866
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	64,159	-	13,132	51,027
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	42,960	-	-	42,960
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	229,393	-	-	229,393
General Support	24	75,121	-	-	75,121
Northern Special Support	25	287,047	-	-	287,047
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	29,861	-	-	29,861
Subtotal	28	664,382	-	-	664,382
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,477,522			1,477,522
Canada specific grants	30	11,318			11,318
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	135,175			135,175
Subtotal	33	1,624,015			1,624,015
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	9,567	-	-	9,567
Fines	37	723			723
Penalties and interest on taxes	38	84,469			84,469
Investment income - from own funds	39	-			-
- other	40	9,710			9,710
Sales of publications, equipment, etc	42	8,585			8,585
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	80,000			80,000
Contributions from non-consolidated entities	45	-			-
--	46	1,637			1,637
--	47	2,690			2,690
--	48	14,572			14,572
Sale of Land	49	10,000			10,000
Subtotal	50	221,953	-	-	221,953
TOTAL REVENUE	51	5,346,150	-	1,444,395	3,901,755

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

Municipality

Black River - Matheson Tp

2LT - OP

4

	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11	
	1	2	3	4	5	6	7	8	9	10	11	12	
MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Secondary separate													
General	0	3,859,436	1,387,991	337,555	19.308000	22.715000	74,518	31,528	7,668	608	6	2	114,330
Separate consolidated													
Total all school board taxation	0						628,192	712,732	85,869	2,906	1,071	493	1,431,263

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Black River - Matheson Tp

3

7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	2,000	-	-	10,740
Protection to Persons and Property					
Fire	2	-	-	-	4,306
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	4,306
Transportation services					
Roadways	8	999,015	-	-	26,660
Winter Control	9	428,149	-	-	28,917
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,427,164	-	-	55,577
Environmental services					
Sanitary Sewer System	16	5,602	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	3,310
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	5,602	-	-	3,310
Health Services					
Public Health Services	24	-	-	-	6,950
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	5,376
--	29	-	-	-	-
Subtotal	30	-	-	-	12,326
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	20,560	-	-	42,174
Libraries	38	11,208	2,833	-	1,817
Other Cultural	39	5,623	7,735	-	623
Subtotal	40	37,391	10,568	-	44,614
Planning and Development					
Planning and Development	41	2,500	-	-	3,155
Commercial and Industrial	42	-	-	-	-
Residential Development	43	2,865	750	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	1,147
--	46	-	-	-	-
Subtotal	47	5,365	750	-	4,302
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,477,522	11,318	-	135,175

1990 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	308,780	-	166,557	14,073	-	687	490,097
Protection to Persons and Property								
Fire	2	72,450	-	76,664	10,000	-	2,396	161,510
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	27,462	-	16,106	-	-	-	43,568
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	99,912	-	92,770	10,000	-	2,396	205,078
Transportation services								
Roadways	8	528,698	-	1,104,125	133,104	-	157,086	1,608,841
Winter Control	9	149,232	-	40,721	-	-	143,861	333,814
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	677,930	-	1,144,846	133,104	-	13,225	1,942,655
Environmental services								
Sanitary Sewer System	16	3,114	3,556	242,831	4,140	-	2,717	250,924
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	18,845	20,951	90,642	44,269	-	1,065	173,642
Garbage Collection	19	128	-	18,449	-	-	525	18,052
Garbage Disposal	20	2,438	-	42,087	41,683	-	2,686	88,894
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	24,525	24,507	394,009	90,092	-	1,621	531,512
Health Services								
Public Health Services	24	-	-	-	-	35,378	-	35,378
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	50,000	-	-	-	-	50,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	2,065	-	23,072	-	-	-	25,137
--	29	-	-	-	-	-	-	-
Subtotal	30	2,065	50,000	23,072	-	35,378	-	110,515
Social and Family Services								
General Assistance	31	-	-	-	-	73,510	-	73,510
Assistance to Aged Persons	32	-	-	-	-	80,033	-	80,033
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	153,543	-	153,543
Recreation and Cultural Services								
Parks and Recreation	37	170,442	-	142,638	28,833	20,614	10,845	373,372
Libraries	38	30,473	-	17,622	1,952	-	-	50,047
Other Cultural	39	24,937	-	9,137	-	-	918	34,992
Subtotal	40	225,852	-	169,397	30,785	20,614	11,763	458,411
Planning and Development								
Planning and Development	41	2,268	-	9,288	2,337	-	-	13,893
Commercial and Industrial	42	54	-	6,622	-	-	-	6,676
Residential Development	43	8,535	-	521	-	-	-	9,056
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	1,147	-	-	-	-	1,147
--	46	-	-	-	-	-	-	-
Subtotal	47	10,857	1,147	16,431	2,337	-	-	30,772
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,349,921	75,654	2,007,082	280,391	209,535	-	3,922,583

1990 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

5
9

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1990.

		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	557,194
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	265,016
Reserves and Reserve Funds	3	72,353
	Subtotal 4	337,369
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	129,000
Long Term Reserve Fund Loans	16	-
--	17	-
	Subtotal * 18	129,000
Grants and Loan Forgiveness		
Ontario	20	1,348,090
Canada	21	-
Other Municipalities	22	-
	Subtotal 23	1,348,090
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	2,500
--	30	-
--	31	-
	Subtotal 32	2,500
	Total Sources of Financing 33	1,816,959
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,461,284
	Subtotal 36	1,461,284
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
	Subtotal 40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund		
	41	-
	Total Applications 42	1,461,284
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	201,519
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	20,000
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	59,462
- Proceeds From Long Term Liabilities	46	44,557
- Transfers From Reserves and Reserve Funds	47	17,500
--	48	100,000
	Total Unfinanced Capital Outlay (Unexpended Capital Financing) 49	201,519
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Black River - Matheson Tp

6
10

	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	14,073
Protection to Persons and Property				
Fire	2	-	-	-
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
Subtotal	7	-	-	-
Transportation services				
Roadways	8	612,236	-	612,236
Winter Control	9	-	-	133,104
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	612,236	-	745,340
Environmental services				
Sanitary Sewer System	16	369,980	-	519,914
Storm Sewer System	17	-	-	-
Waterworks System	18	126,153	-	10,085
Garbage Collection	19	-	-	-
Garbage Disposal	20	153,117	-	72,396
Pollution Control	21	-	-	-
--	22	-	-	-
Subtotal	23	649,250	-	602,395
Health Services				
Public Health Services	24	-	-	-
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	-
--	29	-	-	-
Subtotal	30	-	-	-
Social and Family Services				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
Subtotal	36	-	-	-
Recreation and Cultural Services				
Parks and Recreation	37	65,575	-	74,158
Libraries	38	-	-	1,952
Other Cultural	39	-	-	-
Subtotal	40	65,575	-	76,110
Planning and Development				
Planning and Development	41	-	-	-
Commercial and Industrial	42	-	-	-
Residential Development	43	-	-	-
Agriculture and Reforestation	44	21,029	-	23,365
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
Subtotal	47	21,029	-	23,365
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
Total	51	1,348,090	-	1,461,283

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Black River - Matheson Tp

7
11

For the year ended December 31, 1990.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	111,325
Storm Sewer System	17	-
Waterworks System	18	100,728
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	212,053
Health Services		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	83,525
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	83,525
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	295,578

1990 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

		1 \$
1. Calculation of the Debt Burden of the Municipality		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	70,728
: To Canada and agencies	2	12,325
: To other	3	212,525
Subtotal	4	295,578
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
Subtotal	9	-
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	-
Subtotal	14	-
Total	15	295,578
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	83,053
Long term bank loans	18	129,000
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	21	-
--	22	83,525
--	23	-
Total	24	-
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
4. Actuarial balance of own sinking funds at year end		
	32	-
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits	33	66,466
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
Total	45	66,466

1990 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

8
12

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

6. Ministry of the Environment Provincial Projects			accumulated surplus (deficit)	total outstanding capital obligation	debt charges		
	1	2	3				
	\$	\$	\$				
Water projects - for this municipality only	46	-	-	-			
- share of integrated projects	47	-	-	-			
Sewer projects - for this municipality only	48	-	163,904	17,938			
- share of integrated projects	49	-	-	-			
7. 1990 Debt Charges			principal	interest			
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund							
- general tax rates *	50	38,975	11,025				
- special are rates and special charges	51	2,585	971				
- benefitting landowners	52	1,065	82				
- user rates (consolidated entities)	53	12,334	8,617				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	56	-	-				
--	57	-	-				
--	58	-	-				
--	59	-	-				
Total	78	54,959	20,695				
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1991	60	84,322	30,927	-	-	-	-
1992	61	80,010	22,522	-	-	-	-
1993	62	39,538	14,410	-	-	-	-
1994	63	41,655	9,904	-	-	-	-
1995	64	27,779	5,184	-	-	-	-
1996-2000	65	8,455	8,321	-	-	-	-
2001 onwards	79	13,819	7,366	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	295,578	98,634	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
		1					
		\$					
1991	72	4,000					
1992	73	4,000					
1993	74	4,000					
1994	75	4,000					
1995	76	4,000					
Total	77	20,000					
10. Other notes (attach supporting schedules as required)							

1990 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	10,674	677,716	1,829	-	679,545	666,878	14,712	3,783	-	685,373	16,502
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	121,876	647	-	122,523	120,198	785	3,331	-	124,314	1,791
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	8,971	510,863	1,378	-	512,241	502,271	11,476	2,849	-	516,596	13,326
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	115,746	615	-	116,361	114,330	613	3,168	-	118,111	1,750
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	19,645	1,426,201	4,469	-	1,430,670	1,403,677	27,586	13,131	-	1,444,394	33,369

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Black River - Matheson Tp

10
15

For the year ended December 31, 1990.

		1 \$
Balance at the beginning of the year	1	577,794
Revenues		
Contributions from revenue fund	2	15,376
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	17,004
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	32,380
Expenditures		
Transferred to capital fund	14	72,353
Transferred to revenue fund	15	80,000
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	152,353
Balance at the end of the year for:		
Reserves	23	269,210
Reserve Funds	24	188,611
Total	25	457,821
Analysed as follows:		
Working funds	26	143,222
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	4,000
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	40
- roads	35	500
- sanitary and storm sewers	36	39,236
- parks and recreation	64	8,000
- library	65	120
- other cultural	66	4,282
- water	38	216,136
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	1,975
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	40,310
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	457,821

1990 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	92,595	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	-	
Ontario	3	620,149	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	5,880	receivable for
Other (including unorganized areas)	8	34,699	business taxes
Taxes receivable			
Current year's levies	9	359,281	36,916
Previous year's levies	10	199,763	330,638
Prior year's levies	11	8,714	49
Penalties and interest	12	79,650	10,327
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	141,206	
Other current assets	18	142,320	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	295,578	
Other long term assets	20	-	-
Total	21	1,979,835	

1990 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

LIABILITIES						
LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	565,000				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	22,167				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	10,462				
Trade accounts payable	31	580,398				
Other	32	125,751				
Other current liabilities	33	-				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	83,525				
- special area rates and special charges	35	111,325				
- benefitting landowners	36	-				
- user rates (consolidated entities)	37	100,728				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	457,821				
Accumulated net revenue (deficit)						
General revenue	42	61,104				
Special charges and special areas (specify)						
--	43	65,853				
--	44	7				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	83,617				
Libraries	49	248				
Cemetaries	50	2,187				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	33,369				
Unexpended capital financing / (unfinanced capital outlay)	58	201,519				
Total	59	1,979,835				

1990 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

12
17

STATISTICAL DATA

For the year ended December 31, 1990.

		1	
1. Number of continuous full time employees as at December 31			
Administration		1	5
Non-line Department Support Staff		2	-
Fire		3	-
Police		4	-
Transit		5	-
Public Works		6	18
Health Services		7	-
Homes for the Aged		8	-
Other Social Services		9	-
Parks and Recreation		10	2
Libraries		11	-
Planning		12	-
	Total	13	25

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	834,932	276,537
Employee benefits	15	100,000	46,011

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	2,198,938	
Previous years' tax	17	210,622	
Penalties and interest	18	22,798	
	Subtotal	19	2,432,358
Discounts allowed	20	-	
Tax adjustments under section 362 and 363 of the Municipal Act			
- amounts added to the roll (negative)	22	-	
- amounts written off	23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act			
- recoverable from upper tier and school boards	24	-	
- recoverable from general municipal revenues	25	-	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions	27	-	
- refunds	28	-	
Other (specify)	80	-	
	Total reductions	29	2,432,358
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 495(1) of the Municipal Act	81	-	

		1	
4. Tax due dates for 1990 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19900228	
Due date of last installment (YYYYMMDD)	33	19900430	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19900731	
Due date of last installment (YYYYMMDD)	36	19900831	
		\$	
Supplementary taxes levied with 1994 due date	37	-	

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1992	58	595,000	41,250	-	-
in 1993	59	200,000	-	-	-
in 1994	60	300,000	-	-	-
in 1995	61	300,000	-	-	-
in 1996	62	300,000	-	-	-
	Total	63	1,695,000	41,250	-

1990 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

12
17

STATISTICAL DATA

For the year ended December 31, 1990.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	212,092	108,165	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1990 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water					
In this municipality		39	587	43,663	17,955
In other municipalities (specify municipality)					
--		40	-	-	-
--		41	-	-	-
--		42	-	-	-
--		43	-	-	-
--		64	-	-	-
		number of residential units	1990 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer					
In this municipality		44	390	65,780	29,469
In other municipalities (specify municipality)					
--		45	-	-	-
--		46	-	-	-
--		47	-	-	-
--		48	-	-	-
--		65	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-	-
8. Selected investments of own sinking funds as at December 31					
		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
Own sinking funds		83	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31					84
					50,000
10. Joint boards consolidated by this municipality					
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
name of joint boards					
--		53	-	-	-
--		54	-	-	-
--		55	-	-	-
--		56	-	-	-
--		57	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
Approved but not financed as at December 31, 1989		67	10,800	257,892	268,692
Approved in 1990		68	-	-	-
Financed in 1990		69	-	129,000	129,000
No long term financing necessary		70	-	-	-
Approved but not financed as at December 31, 1990		71	10,800	128,892	139,692
Applications submitted but not approved as at Decemeber 31, 1990		72	-	-	-
12. Forecast of total revenue fund expenditures					
		1991	1992	1993	1994
		1	2	3	4
		\$	\$	\$	\$
		73	4,185,000	4,478,000	4,791,000
				5,127,000	5,486,000