

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 56014

MUNICIPALITY OF: Black River - Matheson Tp

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Black River - Matheson Tp

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For the year ended December 31, 1991.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	2,726,685	-	1,473,019	1,253,666
Direct water billings on ratepayers -- own municipality	2	62,888	-		62,888
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	90,656	-		90,656
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>2,880,229</b>	<b>-</b>	<b>1,473,019</b>	<b>1,407,210</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	12,552	-		12,552
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	33,346	-	13,788	19,558
Ontario Hydro	13	8,384	-	-	8,384
Liquor Control Board of Ontario	14	1,833	-	-	1,833
Other	15	7,915	-	-	7,915
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	<b>18</b>	<b>64,030</b>	<b>-</b>	<b>13,788</b>	<b>50,242</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
<b>Subtotal</b>	<b>28</b>	<b>697,601</b>	<b>-</b>	<b>-</b>	<b>697,601</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	1,348,658			1,348,658
Canada specific grants	30	6,077			6,077
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	242,694			242,694
<b>Subtotal</b>	<b>33</b>	<b>1,597,429</b>			<b>1,597,429</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	10,040	-	-	10,040
Fines	37	342			342
Penalties and interest on taxes	38	99,899			99,899
Investment income - from own funds	39	-			-
- other	40	954			954
Sales of publications, equipment, etc	42	24,183			24,183
Contributions from capital fund	43	2,500			2,500
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	15,249			15,249
--	47	2,744			2,744
--	48	-			-
Sale of Land	49	-			-
<b>Subtotal</b>	<b>50</b>	<b>155,911</b>	<b>-</b>	<b>-</b>	<b>155,911</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>5,395,200</b>	<b>-</b>	<b>1,486,807</b>	<b>3,908,393</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Black River - Matheson Tp

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	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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	4,112,869	1,898,222	381,665	20.286000	23.865000	83,434	45,301	9,108	450	121	65	138,479
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						662,019	722,213	85,850	823	1,504	610	1,473,019





# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Black River - Matheson Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	38,196
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	82,383
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	-	82,383
<b>Transportation services</b>					
Roadways	8	919,380	-	-	15,720
Winter Control	9	394,020	-	-	24,867
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	1,313,400	-	-	40,587
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	900
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	950
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	-	1,850
<b>Health Services</b>					
Public Health Services	24	-	-	-	3,500
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	15,531
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	19,031
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	11,567	-	-	51,389
Libraries	38	11,742	3,301	-	4,084
Other Cultural	39	5,847	722	-	774
<b>Subtotal</b>	40	29,156	4,023	-	56,247
<b>Planning and Development</b>					
Planning and Development	41	2,602	-	-	4,400
Commercial and Industrial	42	-	-	-	-
Residential Development	43	3,500	2,054	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	6,102	2,054	-	4,400
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	1,348,658	6,077	-	242,694

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Black River - Matheson Tp

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For the year ended December 31, 1991.

		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
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	315,849	-	194,852	8,000	-	-	518,701
<b>Protection to Persons and Property</b>								
Fire	2	80,930	-	103,718	43,500	-	-	228,148
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	24,182	-	13,164	-	-	-	37,346
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	105,112	-	116,882	43,500	-	-	265,494
<b>Transportation services</b>								
Roadways	8	631,806	-	748,590	122,319	-	-	1,502,715
Winter Control	9	133,251	-	136,505	-	-	-	269,756
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	24,939	-	-	-	24,939
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	765,057	-	910,034	122,319	-	-	1,797,410
<b>Environmental services</b>								
Sanitary Sewer System	16	9,346	32,381	184,721	61,078	-	-	287,526
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	27,624	29,481	95,522	107,212	-	-	259,839
Garbage Collection	19	133	-	19,006	-	-	-	19,139
Garbage Disposal	20	8,865	-	39,220	12,500	-	-	60,585
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	45,968	61,862	338,469	180,790	-	-	627,089
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	36,928	-	36,928
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	50,000	-	-	-	-	50,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	21,087	10,000	-	-	31,087
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	-	50,000	21,087	10,000	36,928	-	118,015
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	107,062	-	107,062
Assistance to Aged Persons	32	-	-	-	-	92,683	-	92,683
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	199,745	-	199,745
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	172,152	-	138,613	33,091	-	-	343,856
Libraries	38	39,038	-	19,225	-	-	-	58,263
Other Cultural	39	16,456	-	11,753	-	-	-	28,209
<b>Subtotal</b>	40	227,646	-	169,591	33,091	-	-	430,328
<b>Planning and Development</b>								
Planning and Development	41	1,645	-	7,032	-	-	-	8,677
Commercial and Industrial	42	78	-	3,377	-	-	-	3,455
Residential Development	43	10,291	-	640	-	-	-	10,931
Agriculture and Reforestation	44	-	-	240	-	-	-	240
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	12,014	-	11,289	-	-	-	23,303
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	1,471,646	111,862	1,762,204	397,700	236,673	-	3,980,085

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	201,519
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	204,505
Reserves and Reserve Funds	3	57,996
<b>Subtotal</b>	4	262,501
<b>Long Term Liabilities Incurred</b>		
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	66,650
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
<b>Subtotal *</b>	18	66,650
<b>Grants and Loan Forgiveness</b>		
Ontario	20	626,360
Canada	21	-
Other Municipalities	22	-
<b>Subtotal</b>	23	626,360
<b>Other Financing</b>		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
<b>Subtotal</b>	32	-
<b>Total Sources of Financing</b>	33	955,511
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	751,492
<b>Subtotal</b>	36	751,492
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
<b>Subtotal</b>	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	2,500
<b>Total Applications</b>	42	753,992
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	-
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	-
<b>To be Recovered From:</b>		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	-
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Black River - Matheson Tp

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	1	-	-	-
<b>Protection to Persons and Property</b>				
Fire	2	-	-	24,075
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	-	-	24,075
<b>Transportation services</b>				
Roadways	8	138,400	-	260,719
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
<b>Subtotal</b>	15	138,400	-	260,719
<b>Environmental services</b>				
Sanitary Sewer System	16	423,876	-	325,950
Storm Sewer System	17	-	-	-
Waterworks System	18	-	-	13,573
Garbage Collection	19	-	-	-
Garbage Disposal	20	46,584	-	59,084
Pollution Control	21	-	-	-
--	22	-	-	-
<b>Subtotal</b>	23	470,460	-	398,607
<b>Health Services</b>				
Public Health Services	24	-	-	-
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	-
--	29	-	-	-
<b>Subtotal</b>	30	-	-	-
<b>Social and Family Services</b>				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
<b>Subtotal</b>	36	-	-	-
<b>Recreation and Cultural Services</b>				
Parks and Recreation	37	17,500	-	68,091
Libraries	38	-	-	-
Other Cultural	39	-	-	-
<b>Subtotal</b>	40	17,500	-	68,091
<b>Planning and Development</b>				
Planning and Development	41	-	-	-
Commercial and Industrial	42	-	-	-
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
<b>Subtotal</b>	47	-	-	-
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
<b>Total</b>	51	626,360	-	751,492

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Black River - Matheson Tp

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For the year ended December 31, 1991.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
<b>Environmental services</b>		
Sanitary Sewer System	16	155,703
Storm Sewer System	17	-
Waterworks System	18	81,161
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	236,864
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	41,042
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	41,042
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
<b>Planning and Development</b>		
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	-
<b>Total</b>	<b>51</b>	<b>277,906</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	56,361
: To Canada and agencies	2	10,653
: To other	3	210,892
<b>Subtotal</b>	4	<b>277,906</b>
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
<b>Subtotal</b>	9	<b>-</b>
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	-
<b>Subtotal</b>	14	<b>-</b>
<b>Total</b>	15	<b>277,906</b>
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	67,014
Long term bank loans	18	169,850
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	21	-
--	22	41,042
--	23	-
<b>Total</b>	24	<b>277,906</b>
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
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	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	72,656
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	-
<b>Total</b>	45	<b>72,656</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

		accumulated	total	debt
		surplus (deficit)	outstanding	charges
		1	2	3
		\$	\$	\$
Water projects - for this municipality only	46	-	-	-
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	67,450	162,744	17,939
- share of integrated projects	49	-	-	-

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	42,483		7,517	
- special are rates and special charges	51	22,271		10,109	
- benefitting landowners	52	-		-	
- user rates (consolidated entities)	53	19,568		9,914	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
<b>Total</b>	<b>78</b>	<b>84,322</b>		<b>27,540</b>	

		recoverable from the		recoverable from		recoverable from	
		consolidated revenue fund		reserve funds		unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1992	60	93,340	29,853	-	-	-	-
1993	61	52,868	20,275	-	-	-	-
1994	62	54,985	14,307	-	-	-	-
1995	63	41,109	8,116	-	-	-	-
1996	64	15,442	3,420	-	-	-	-
1997-2001	65	7,312	7,688	-	-	-	-
2002 onwards	79	12,850	6,045	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>277,906</b>	<b>89,704</b>	-	-	-	-

\* Includes interest to earned on Ministry of the Environment debt retirement funds

9. Future principal payments on EXPECTED NEW debt		1
		\$
1992	72	-
1993	73	-
1994	74	-
1995	75	-
1996	76	-
<b>Total</b>	<b>77</b>	-

10. Other notes (attach supporting schedules as required)



# 1991 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	16,502	660,063	891	-	660,954	629,672	14,746	4,157	-	648,575	4,123
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	1,791	148,701	656	-	149,357	142,815	1,687	3,103	-	147,605	39
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	13,326	556,959	754	-	557,713	533,244	11,106	3,520	-	547,870	3,483
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	1,750	143,836	636	-	144,472	138,480	1,270	3,008	-	142,758	36
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	<b>33,369</b>	<b>1,509,559</b>	<b>2,937</b>	<b>-</b>	<b>1,512,496</b>	<b>1,444,211</b>	<b>28,809</b>	<b>13,788</b>	<b>-</b>	<b>1,486,808</b>	<b>7,681</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Black River - Matheson Tp

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For the year ended December 31, 1991.

		1 \$
<b>Balance at the beginning of the year</b>	1	457,821
<b>Revenues</b>		
Contributions from revenue fund	2	193,195
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	7,517
- other	6	10,249
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	210,961
<b>Expenditures</b>		
Transferred to capital fund	14	57,996
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	57,996
<b>Balance at the end of the year for:</b>		
Reserves	23	394,314
Reserve Funds	24	216,472
<b>Total</b>	25	610,786
<b>Analysed as follows:</b>		
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	12,000
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	40
- roads	35	550
- sanitary and storm sewers	36	53,232
- parks and recreation	64	8,000
- library	65	125
- other cultural	66	4,282
- water	38	316,287
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	11,975
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	61,073
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	610,786

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	-	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	17,568	
Ontario	3	877,186	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	6,289	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	48,980	business taxes
Taxes receivable			
Current year's levies	9	274,965	37,602
Previous year's levies	10	283,405	37,273
Prior year's levies	11	118,947	31,921
Penalties and interest	12	135,129	22,878
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	64,093	
Municipal	16	41,043	
Other	17	-	
Other current assets	18	193,717	portion of line 20 for tax sale / tax registration
<b>Capital outlay to be recovered in future years</b>	19	277,906	
<b>Other long term assets</b>	20	-	-
<b>Total</b>	21	2,339,228	

# 1991 FINANCIAL INFORMATION RETURN

Municipality

**Black River - Matheson Tp**

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	980,389				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	6,311				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	346,999				
Other	32	90,046				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	41,042				
- special area rates and special charges	35	155,703				
- benefitting landowners	36	-				
- user rates (consolidated entities)	37	81,161				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	610,786				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	22,309				
Special charges and special areas (specify)						
--	43	12,361				
--	44	1,421				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	6,349				
Libraries	49	888				
Cemetaries	50	2,281				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	7,680				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
<b>Total</b>	59	<b>2,339,228</b>				



# 1991 FINANCIAL INFORMATION RETURN

Municipality

**Black River - Matheson Tp**

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## STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
<b>6.</b>	Ontario Home Renewal Plan trust fund at year end	<b>82</b>	217,889		129,689
<b>7. Analysis of direct water and sewer billings as at December 31</b>					
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
<b>Water</b>					
In this municipality		39	614	46,365	16,523
In other municipalities (specify municipality)					
--		40	-	-	-
--		41	-	-	-
--		42	-	-	-
--		43	-	-	-
--		64	-	-	-
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
<b>Sewer</b>					
In this municipality		44	423	66,257	24,399
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		<b>66</b>	-	-	-
<b>8. Selected investments of own sinking funds as at December 31</b>					
		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
Own sinking funds		<b>83</b>	-	-	-
<b>9. Borrowing from own reserve funds</b>					
					1
					\$
Loans or advances due to reserve funds as at December 31					<b>84</b>
<b>10. Joint boards consolidated by this municipality</b>					
		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	-	-	-
<b>11. Applications to the Ontario Municipal Board or to Council</b>					
		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, 1991		67	10,800	128,892	139,692
Approved in 1991		68	-	22,125	22,125
Financed in 1991		69	-	66,650	66,650
No long term financing necessary		70	-	32	32
Approved but not financed as at December 31, 1991		71	10,800	84,335	95,135
Applications submitted but not approved as at Decemeber 31, 1991		72	-	-	-
<b>12. Forecast of total revenue fund expenditures</b>					
		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
		<b>73</b>	4,400,000	4,600,000	4,800,000
				5,000,000	5,200,000