

1995 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 53035

MUNICIPALITY OF: Capreol T

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Capreol T

1
3

For the year ended December 31, 1995.

| | | 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 | 2,368,105 | 596,349 | 1,062,973 | 708,783 |
| Direct water billings on ratepayers -- own municipality | 2 | - | - | | - |
| -- other municipalities | 3 | - | - | | - |
| Sewer surcharge on direct water billings -- own municipality | 4 | - | - | | - |
| -- other municipalities | 5 | - | - | | - |
| Subtotal | 6 | 2,368,105 | 596,349 | 1,062,973 | 708,783 |
| PAYMENTS IN LIEU OF TAXATION | | | | | |
| Canada | 7 | 5,998 | 1,273 | - | 4,725 |
| Canada Enterprises | 8 | - | - | - | - |
| Ontario | | | | | |
| The Municipal Tax Assistance Act | 9 | - | - | | - |
| The Municipal Act, section 157 | 10 | - | - | | - |
| Other | 11 | - | - | | - |
| Ontario Enterprises | | | | | |
| Ontario Housing Corporation | 12 | 17,921 | 4,492 | 8,089 | 5,340 |
| Ontario Hydro | 13 | - | - | - | - |
| Liquor Control Board of Ontario | 14 | 1,113 | 508 | - | 605 |
| Other | 15 | - | - | - | - |
| Municipal enterprises | 16 | 5,308 | 1,329 | - | 3,979 |
| Other municipalities and enterprises | 17 | 11,443 | 2,865 | - | 8,578 |
| Subtotal | 18 | 41,783 | 10,467 | 8,089 | 23,227 |
| ONTARIO UNCONDITIONAL GRANTS | | | | | |
| 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 | | | | |
| Subtotal | 28 | 383,428 | - | - | 383,428 |
| REVENUES FOR SPECIFIC FUNCTIONS | | | | | |
| Ontario specific grants | 29 | 156,420 | | | 156,420 |
| Canada specific grants | 30 | 10,079 | | | 10,079 |
| Other municipalities - grants and fees | 31 | 32,279 | | | 32,279 |
| Fees and service charges | 32 | 196,020 | | | 196,020 |
| Subtotal | 33 | 394,798 | | | 394,798 |
| OTHER REVENUES | | | | | |
| Trailer revenue and licences | 34 | - | | | - |
| Licences and permits | 35 | 14,326 | - | - | 14,326 |
| Fines | 37 | - | | | - |
| Penalties and interest on taxes | 38 | 31,782 | | | 31,782 |
| Investment income - from own funds | 39 | 9,185 | | | 9,185 |
| - other | 40 | - | | | - |
| Sales of publications, equipment, etc | 42 | - | | | - |
| Contributions from capital fund | 43 | - | | | - |
| Contributions from reserves and reserve funds | 44 | 3,407 | | | 3,407 |
| Contributions from non-consolidated entities | 45 | - | | | - |
| -- | 46 | - | | | - |
| -- | 47 | - | | | - |
| -- | 48 | - | | | - |
| Sale of Land | 49 | - | | | - |
| Subtotal | 50 | 58,700 | - | - | 58,700 |
| TOTAL REVENUE | 51 | 3,246,814 | 606,816 | 1,071,062 | 1,568,936 |

ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Capreol T

2LT - OP

4

| | LOCAL TAXABLE ASSESSMENT | | | MILL RATES | | TAXES LEVIED | | | SUPPLEMENTARY TAXES | | | TOTAL | |
|--|--------------------------|-------------------------|------------------------------|------------|-------------------------|---|-------------------------|------------------------------|---------------------|-------------------------|------------------------------|----------|--------------------------|
| | MAID | 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 |
| General | 0 | 12,660,865 | 2,203,887 | 353,165 | 36.66000 | 43.13000 | 464,147 | 95,053 | 15,233 | 1,195 | 17 | 76 | 575,721 |
| Subtotal Levied By Mill Rate | 0 | - | - | - | - | - | 464,147 | 95,053 | 15,233 | 1,195 | 17 | 76 | 575,721 |
| Share Of Telephone And Telegraph Taxation | 0 | - | - | - | - | - | - | 20,628 | - | - | - | - | 20,628 |
| Subtotal Special Charges On Tax Bills | 0 | - | - | - | - | - | - | 20,628 | - | - | - | - | 20,628 |
| Total Taxation | 0 | - | - | - | - | - | 464,147 | 115,681 | 15,233 | 1,195 | 17 | 76 | 596,349 |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

II. Upper tier purposes

ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Capreol T

2LT - OP

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| | LOCAL TAXABLE ASSESSMENT | | | MILL RATES | | TAXES LEVIED | | | SUPPLEMENTARY TAXES | | | TOTAL | |
|---|--------------------------|----------------------|---------------------------|------------|----------------------|-------------------------------------|----------------------|---------------------------|---------------------|----------------------|---------------------------|------------|-----------------------|
| | MAID | 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 |
| Secondary separate | | | | | | | | | | | | | |
| General | 0 | 5,756,429 | 674,015 | 187,485 | 28.471000 | 33.495000 | 163,893 | 22,576 | 6,280 | - | - | 33 | 192,782 |
| Share Of Telephone And Telegraph Taxation | 0 | - | - | - | - | - | - | 5,585 | - | - | - | - | 5,585 |
| Total Taxation | 0 | - | - | - | - | - | 163,893 | 28,161 | 6,280 | - | - | 33 | 198,367 |
| Separate consolidated | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Total all school board taxation | 0 | | | | | | 835,746 | 197,489 | 27,413 | 2,158 | 30 | 137 | 1,062,973 |

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

Municipality

Capreol T

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| | | Ontario Specific Grants | Canada Grants | other municipalities grants, fees and service charges | fees and service charges |
|---|----|-------------------------------|------------------|--|--------------------------------|
| | | 1 | 2 | 3 | 4 |
| | | \$ | \$ | \$ | \$ |
| General Government | 1 | 1,776 | - | - | 4,002 |
| Protection to Persons and Property | | | | | |
| Fire | 2 | - | - | - | 191 |
| Police | 3 | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - |
| Protective inspection and control | 5 | - | - | - | 3,257 |
| Emergency measures | 6 | - | - | - | - |
| Subtotal | 7 | - | - | - | 3,448 |
| Transportation services | | | | | |
| Roadways | 8 | 72,456 | - | 32,279 | 9,150 |
| Winter Control | 9 | 33,244 | - | - | - |
| Transit | 10 | 19,107 | - | - | 10,156 |
| Parking | 11 | - | - | - | - |
| Street Lighting | 12 | - | - | - | - |
| Air Transportation | 13 | - | - | - | - |
| -- | 14 | - | - | - | - |
| Subtotal | 15 | 124,807 | - | 32,279 | 19,306 |
| Environmental services | | | | | |
| Sanitary Sewer System | 16 | - | - | - | - |
| Storm Sewer System | 17 | - | - | - | - |
| Waterworks System | 18 | - | - | - | - |
| Garbage Collection | 19 | - | - | - | - |
| Garbage Disposal | 20 | - | - | - | - |
| Pollution Control | 21 | - | - | - | - |
| -- | 22 | - | - | - | - |
| Subtotal | 23 | - | - | - | - |
| Health Services | | | | | |
| Public Health Services | 24 | - | - | - | - |
| Public Health Inspection and Control | 25 | - | - | - | - |
| Hospitals | 26 | - | - | - | - |
| Ambulance Services | 27 | - | - | - | - |
| Cemeteries | 28 | - | - | - | 9,395 |
| -- | 29 | - | - | - | - |
| Subtotal | 30 | - | - | - | 9,395 |
| 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 | 7,220 | 10,079 | - | 155,455 |
| Libraries | 38 | 18,080 | - | - | 4,414 |
| Other Cultural | 39 | - | - | - | - |
| Subtotal | 40 | 25,300 | 10,079 | - | 159,869 |
| 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 | 4,537 | - | - | - |
| Subtotal | 47 | 4,537 | - | - | - |
| Electricity | 48 | - | - | - | - |
| Gas | 49 | - | - | - | - |
| Telephone | 50 | - | - | - | - |
| Total | 51 | 156,420 | 10,079 | 32,279 | 196,020 |

1995 FINANCIAL INFORMATION RETURN

Municipality

Capreol T

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1995.

| | | 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 | 217,154 | - | 85,080 | 16,490 | - | - | 318,724 |
| Protection to Persons and Property | | | | | | | | |
| Fire | 2 | 81,252 | - | 36,858 | 26,709 | - | - | 144,819 |
| Police | 3 | - | - | - | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - | - | - | - |
| Protective inspection and control | 5 | 2,239 | - | 6,451 | - | - | - | 8,690 |
| Emergency measures | 6 | - | - | - | - | - | - | - |
| Subtotal | 7 | 83,491 | - | 43,309 | 26,709 | - | - | 153,509 |
| Transportation services | | | | | | | | |
| Roadways | 8 | 159,325 | - | 75,980 | 88,196 | - | - | 323,501 |
| Winter Control | 9 | 72,163 | - | 47,244 | - | - | - | 119,407 |
| Transit | 10 | 3,562 | - | 39,308 | - | - | - | 42,870 |
| Parking | 11 | - | - | - | - | - | - | - |
| Street Lighting | 12 | - | 10,335 | 42,147 | - | - | - | 52,482 |
| Air Transportation | 13 | - | - | - | - | - | - | - |
| -- | 14 | - | - | - | - | - | - | - |
| Subtotal | 15 | 235,050 | 10,335 | 204,679 | 88,196 | - | - | 538,260 |
| Environmental services | | | | | | | | |
| Sanitary Sewer System | 16 | - | - | - | - | - | - | - |
| Storm Sewer System | 17 | 8,531 | - | 3,934 | - | - | - | 12,465 |
| Waterworks System | 18 | - | - | - | - | - | - | - |
| Garbage Collection | 19 | 11,616 | - | 40,119 | - | - | - | 51,735 |
| Garbage Disposal | 20 | - | - | - | - | - | - | - |
| Pollution Control | 21 | - | - | - | - | - | - | - |
| -- | 22 | - | - | - | - | - | - | - |
| Subtotal | 23 | 20,147 | - | 44,053 | - | - | - | 64,200 |
| Health Services | | | | | | | | |
| Public Health Services | 24 | - | - | - | - | - | - | - |
| Public Health Inspection and Control | 25 | - | - | - | - | - | - | - |
| Hospitals | 26 | - | - | - | - | - | - | - |
| Ambulance Services | 27 | - | - | - | - | - | - | - |
| Cemeteries | 28 | 12,726 | - | 5,116 | - | - | - | 17,842 |
| -- | 29 | - | - | - | - | - | - | - |
| Subtotal | 30 | 12,726 | - | 5,116 | - | - | - | 17,842 |
| Social and Family Services | | | | | | | | |
| General Assistance | 31 | - | - | - | - | - | - | - |
| Assistance to Aged Persons | 32 | - | - | - | - | 3,100 | - | 3,100 |
| Assistance to Children | 33 | - | - | - | - | - | - | - |
| Day Nurseries | 34 | - | - | - | - | - | - | - |
| -- | 35 | - | - | - | - | - | - | - |
| Subtotal | 36 | - | - | - | - | 3,100 | - | 3,100 |
| Recreation and Cultural Services | | | | | | | | |
| Parks and Recreation | 37 | 183,103 | 41,109 | 126,890 | 63,373 | - | - | 414,475 |
| Libraries | 38 | 40,849 | - | 24,757 | 2,188 | - | - | 67,794 |
| Other Cultural | 39 | - | - | 2,200 | - | - | - | 2,200 |
| Subtotal | 40 | 223,952 | 41,109 | 153,847 | 65,561 | - | - | 484,469 |
| 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 | 6,849 | - | 11,350 | - | - | - | 18,199 |
| Subtotal | 47 | 6,849 | - | 11,350 | - | - | - | 18,199 |
| Electricity | 48 | - | - | - | - | - | - | - |
| Gas | 49 | - | - | - | - | - | - | - |
| Telephone | 50 | - | - | - | - | - | - | - |
| Total | 51 | 799,369 | 51,444 | 547,434 | 196,956 | 3,100 | - | 1,598,303 |

1995 FINANCIAL INFORMATION RETURN

Municipality

Capreol T

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1995.

| | | 1 \$ |
|--|----|---------|
| Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year | 1 | 31,162 |
| Source of Financing | | |
| Contributions from Own Funds | | |
| Revenue Fund | 2 | 180,956 |
| Reserves and Reserve Funds | 3 | 83,490 |
| Subtotal | 4 | 264,446 |
| Long Term Liabilities Incurred | | |
| Central Mortgage and Housing Corporation | 5 | - |
| Ontario Financing Authority | 7 | - |
| Commercial Area Improvement Program | 9 | - |
| Other Ontario Housing Programs | 10 | - |
| Ontario Clean Water Agency | 11 | - |
| Other Loans from Ontario Capital Corporations | 50 | - |
| Tile Drainage and Shoreline Property Assistance Programs | 12 | - |
| Serial Debentures | 13 | - |
| Sinking Fund Debentures | 14 | - |
| Long Term Bank Loans | 15 | - |
| Long Term Reserve Fund Loans | 16 | - |
| -- | 17 | - |
| Subtotal * | 18 | - |
| Grants and Loan Forgiveness | | |
| Ontario | 20 | 154,245 |
| Canada | 21 | 43,049 |
| Other Municipalities | 22 | - |
| Subtotal | 23 | 197,294 |
| 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 | - |
| -- | 30 | 26,375 |
| -- | 31 | - |
| Subtotal | 32 | 26,375 |
| Total Sources of Financing | 33 | 488,115 |
| Applications | | |
| Own Expenditures | | |
| Short Term Interest Costs | 34 | - |
| Other | 35 | 456,380 |
| Subtotal | 36 | 456,380 |
| 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 | 456,380 |
| Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year | 43 | 573 |
| Amount Reported in Line 43 Analysed as Follows: | | |
| Unapplied Capital Receipts (Negative) | 44 | 573 |
| To be Recovered From: | | |
| - Taxation or User Charges Within Term of Council | 45 | - |
| - Proceeds From Long Term Liabilities | 46 | - |
| - Transfers From Reserves and Reserve Funds | 47 | - |
| -- | 48 | - |
| Total Unfinanced Capital Outlay (Unexpended Capital Financing) | 49 | 573 |
| * - Amount in Line 18 Raised on Behalf of Other Municipalities | 19 | - |

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

Municipality

Capreol T

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| | | CAPITAL GRANTS | | | TOTAL OWN EXPENDITURES |
|---|----|----------------|---------------|----------------------|------------------------|
| | | Ontario Grants | Canada Grants | Other municipalities | TOTAL OWN EXPENDITURES |
| | | 1 | 2 | 3 | 4 |
| | | \$ | \$ | \$ | \$ |
| General Government | 1 | - | - | - | 12,040 |
| Protection to Persons and Property | | | | | |
| Fire | 2 | 41,805 | - | - | 109,764 |
| Police | 3 | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - |
| Protective inspection and control | 5 | - | - | - | - |
| Emergency measures | 6 | - | - | - | - |
| Subtotal | 7 | 41,805 | - | - | 109,764 |
| Transportation services | | | | | |
| Roadways | 8 | 78,950 | 25,450 | - | 219,286 |
| Winter Control | 9 | - | - | - | - |
| Transit | 10 | - | - | - | - |
| Parking | 11 | - | - | - | - |
| Street Lighting | 12 | - | - | - | - |
| Air Transportation | 13 | - | - | - | - |
| -- | 14 | - | - | - | - |
| Subtotal | 15 | 78,950 | 25,450 | - | 219,286 |
| Environmental services | | | | | |
| Sanitary Sewer System | 16 | - | - | - | - |
| Storm Sewer System | 17 | - | - | - | - |
| Waterworks System | 18 | - | - | - | - |
| Garbage Collection | 19 | - | - | - | - |
| Garbage Disposal | 20 | - | - | - | - |
| Pollution Control | 21 | - | - | - | - |
| -- | 22 | - | - | - | - |
| Subtotal | 23 | - | - | - | - |
| 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 | 33,490 | 17,599 | - | 108,462 |
| Libraries | 38 | - | - | - | 2,188 |
| Other Cultural | 39 | - | - | - | - |
| Subtotal | 40 | 33,490 | 17,599 | - | 110,650 |
| Planning and Development | | | | | |
| Planning and Development | 41 | - | - | - | - |
| Commercial and Industrial | 42 | - | - | - | - |
| Residential Development | 43 | - | - | - | 4,640 |
| Agriculture and Reforestation | 44 | - | - | - | - |
| Tile Drainage and Shoreline Assistance | 45 | - | - | - | - |
| -- | 46 | - | - | - | - |
| Subtotal | 47 | - | - | - | 4,640 |
| Electricity | 48 | - | - | - | - |
| Gas | 49 | - | - | - | - |
| Telephone | 50 | - | - | - | - |
| Total | 51 | 154,245 | 43,049 | - | 456,380 |

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

| |
|-----------|
| Capreol T |
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For the year ended December 31, 1995.

| | | 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 | 4,306 |
| Air Transportation | 13 | - |
| -- | 14 | - |
| Subtotal | 15 | 4,306 |
| Environmental services | | |
| Sanitary Sewer System | 16 | - |
| Storm Sewer System | 17 | - |
| Waterworks System | 18 | - |
| Garbage Collection | 19 | - |
| Garbage Disposal | 20 | - |
| Pollution Control | 21 | - |
| -- | 22 | - |
| Subtotal | 23 | - |
| 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 | - |
| 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 | 4,306 |

1995 FINANCIAL INFORMATION RETURN

Municipality

Capreol T

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1995.

| | | 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 | - |
| : To Canada and agencies | 2 | - |
| : To other | 3 | 4,306 |
| Subtotal | 4 | 4,306 |
| Plus: All debt assumed by the municipality from others | 5 | - |
| Less: All debt assumed by others | | |
| :Ontario - special purpose loans | 80 | - |
| :Ontario - Other | 81 | - |
| :Schoolboards | 7 | - |
| :Other municipalities | 8 | - |
| Subtotal | 9 | - |
| Less: Ontario Clean Water Agency debt retirement funds | | |
| - sewer | 10 | - |
| - water | 11 | - |
| Own sinking funds (actual balances) | | |
| - general | 12 | - |
| - enterprises and other | 13 | - |
| Subtotal | 14 | - |
| Total | 15 | 4,306 |
| Amount reported in line 15 analyzed as follows: | | |
| Sinking fund debentures | 16 | - |
| Installment (serial) debentures | 17 | - |
| Long term bank loans | 18 | 4,306 |
| Lease purchase agreements | 19 | - |
| Mortgages | 20 | - |
| Ontario Clean Water Agency | 22 | - |
| Long term reserve fund loans | 23 | - |
| -- | 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 U.S. dollars | 28 | - |
| \$ | | |
| 3. Interest earned on sinking funds and debt retirement funds during the year | | |
| Own funds | 29 | - |
| Ontario Clean Water Agency - 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 | 72,372 |
| 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 | 72,372 |

1995 FINANCIAL INFORMATION RETURN

Municipality

Capreol T

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

8
12

For the year ended December 31, 1995.

| 6. Ontario Clean Water Agency Provincial Projects | | accumulated | total | debt |
|---|----|-------------------|-------------|---------|
| | | surplus (deficit) | outstanding | charges |
| | | 1 | capital | 3 |
| | | \$ | obligation | \$ |
| Water projects - for this municipality only | 46 | - | - | - |
| - share of integrated projects | 47 | - | - | - |
| Sewer projects - for this municipality only | 48 | - | - | - |
| - share of integrated projects | 49 | - | - | - |

| 7. 1995 Debt Charges | | principal | | interest | |
|---|-----------|-----------|----|----------|----|
| | | 1 | 2 | 1 | 2 |
| | | \$ | \$ | \$ | \$ |
| Recovered from the consolidated revenue fund | | | | | |
| - general tax rates | 50 | 48,046 | | 3,398 | |
| - special are rates and special charges | 51 | - | | - | |
| - benefitting landowners | 52 | - | | - | |
| - user rates (consolidated entities) | 53 | - | | - | |
| Recovered from reserve funds | 54 | - | | - | |
| Recovered from unconsolidated entities | | | | | |
| - hydro | 55 | - | | - | |
| - gas and telephone | 56 | - | | - | |
| -- | 57 | - | | - | |
| -- | 58 | - | | - | |
| -- | 59 | - | | - | |
| Total | 78 | 48,046 | | 3,398 | |
| Line 78 includes: | | | | | |
| Financing of one-time real estate purchase | 90 | - | | - | |
| Other lump sum (balloon) repayments of long term debt | 91 | - | | - | |

| 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 |
| | | \$ | \$ | \$ | \$ | \$ | \$ |
| 1996 | | 4,306 | - | - | - | - | - |
| 1997 | | - | - | - | - | - | - |
| 1998 | | - | - | - | - | - | - |
| 1999 | | - | - | - | - | - | - |
| 2000 | | - | - | - | - | - | - |
| 2001 - 2005 | | - | - | - | - | - | - |
| 2006 onwards | | - | - | - | - | - | - |
| interest to be earned on sinking funds * | 69 | - | - | - | - | - | - |
| Downtown revitalization program | 70 | - | - | - | - | - | - |
| Total | 71 | 4,306 | - | - | - | - | - |

* Includes interest to earned on Ontario Clean Water Agency debt retirement funds

| 9. Future principal payments on EXPECTED NEW debt | | 1 |
|---|-----------|----|
| | | \$ |
| 1996 | 72 | - |
| 1997 | 73 | - |
| 1998 | 74 | - |
| 1999 | 75 | - |
| 2000 | 76 | - |
| Total | 77 | - |

10. Other notes (attach supporting schedules as required)

| 11. Long term debt refinanced: | | principal | | interest | |
|--|----|-----------|----|----------|----|
| | | 1 | 2 | 1 | 2 |
| | | \$ | \$ | \$ | \$ |
| Repayment of Provincial Special Assistance | 92 | - | | - | |

1995 FINANCIAL INFORMATION RETURN

Municipality

Capreol T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1995.

| | Balance at beginning of year | amounts requisitioned | supplementary taxes | total expended | amount levied | telephone and telegraph taxation | share of Provincial grants | share of payments in lieu of taxes | other | total raised | balance at end of year |
|--|------------------------------|-----------------------|---------------------|----------------|---------------|----------------------------------|----------------------------|------------------------------------|--------|--------------|------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 8 | 9 | 10 | 12 | 11 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| UPPER TIER | | | | | | | | | | | |
| Included in general tax rate for upper tier purposes | | | | | | | | | | | |
| General requisition | 1 | 574,433 | 1,288 | 575,721 | | | | | | | |
| Special purpose requisitions | | | | | | | | | | | |
| Water rate | 2 | - | - | - | | | | | | | |
| Transit rate | 3 | - | - | - | | | | | | | |
| Sewer rate | 4 | - | - | - | | | | | | | |
| Library rate | 5 | - | - | - | | | | | | | |
| Road rate | 6 | - | - | - | | | | | | | |
| -- | 7 | - | - | - | | | | | | | |
| -- | 8 | - | - | - | | | | | | | |
| Payments in lieu of taxes | 9 | 10,467 | - | 10,467 | | | | | | | |
| Telephone and telegraph taxation | 10 | 20,628 | - | 20,628 | | | | | | | |
| Subtotal levied by mill rate -- general | 11 | - | 605,528 | 1,288 | 606,816 | 575,721 | 20,628 | - | 10,467 | - | 606,816 |
| Special purpose requisitions | | | | | | | | | | | |
| Water | 12 | - | - | - | | | | | | | |
| Transit | 13 | - | - | - | | | | | | | |
| Sewer | 14 | - | - | - | | | | | | | |
| Library | 15 | - | - | - | | | | | | | |
| -- | 16 | - | - | - | | | | | | | |
| -- | 17 | - | - | - | | | | | | | |
| Subtotal levied by mill rate -- special areas | 18 | - | - | - | - | - | - | - | - | - | - |
| Speical charges | 19 | - | - | - | - | - | - | - | - | - | - |
| Direct water billings | 20 | - | - | - | - | - | - | - | - | - | - |
| Sewer surcharge on direct water billings | 21 | - | - | - | - | - | - | - | - | - | - |
| Total region or county | 22 | - | 605,528 | 1,288 | 606,816 | 575,721 | 20,628 | - | 10,467 | - | 606,816 |

1995 FINANCIAL INFORMATION RETURN

Municipality

Capreol T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1995.

| | | 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 | - | 340,906 | 1,263 | - | 342,169 | 332,090 | 7,574 | 2,505 | - | 342,169 | - |
| -- | 31 | - | - | - | - | - | - | - | - | - | - | - |
| Elementary separate (specify) | | | | | | | | | | | | |
| -- | 40 | - | 261,045 | 43 | - | 261,088 | 252,542 | 6,489 | 2,057 | - | 261,088 | - |
| -- | 41 | - | - | - | - | - | - | - | - | - | - | - |
| -- | 42 | - | - | - | - | - | - | - | - | - | - | - |
| Secondary Public (specify) | | | | | | | | | | | | |
| -- | 50 | - | 266,881 | 986 | - | 267,867 | 259,392 | 6,519 | 1,956 | - | 267,867 | - |
| -- | 51 | - | - | - | - | - | - | - | - | - | - | - |
| Secondary separate (specify) | | | | | | | | | | | | |
| -- | 70 | - | 199,905 | 33 | - | 199,938 | 192,782 | 5,585 | 1,571 | - | 199,938 | - |
| -- | 71 | - | - | - | - | - | - | - | - | - | - | - |
| -- | 72 | - | - | - | - | - | - | - | - | - | - | - |
| Total school boards | 36 | - | 1,068,737 | 2,325 | - | 1,071,062 | 1,036,806 | 26,167 | 8,089 | - | 1,071,062 | - |

1995 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

| |
|-----------|
| Capreol T |
|-----------|

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For the year ended December 31, 1995.

| | | 1 \$ |
|--|----|---------|
| Balance at the beginning of the year | 1 | 201,800 |
| Revenues | | |
| Contributions from revenue fund | 2 | 16,000 |
| Contributions from capital fund | 3 | - |
| Development Charges Act | 67 | - |
| Lot levies and subdivider contributions | 60 | - |
| Recreational land (the Planning Act) | 61 | - |
| Investment income - from own funds | 5 | 2,388 |
| - other | 6 | - |
| -- | 9 | - |
| -- | 10 | - |
| -- | 11 | - |
| -- | 12 | - |
| Total revenue | 13 | 18,388 |
| Expenditures | | |
| Transferred to capital fund | 14 | 83,490 |
| Transferred to revenue fund | 15 | 3,407 |
| Charges for long term liabilities - principal and interest | 16 | - |
| -- | 63 | - |
| -- | 20 | - |
| -- | 21 | - |
| Total expenditure | 22 | 86,897 |
| Balance at the end of the year for: | | |
| Reserves | 23 | 77,401 |
| Reserve Funds | 24 | 55,890 |
| Total | 25 | 133,291 |
| Analysed as follows: | | |
| Working funds | 26 | 52,311 |
| Contingencies | 27 | - |
| Ontario Clean Water Agency funds for renewals, etc | | |
| - sewer | 28 | - |
| - water | 29 | - |
| Replacement of equipment | 30 | - |
| Sick leave | 31 | 55,890 |
| Insurance | 32 | - |
| Workers' compensation | 33 | - |
| Capital expenditure - general administration | 34 | - |
| - roads | 35 | - |
| - sanitary and storm sewers | 36 | - |
| - parks and recreation | 64 | 5,177 |
| - library | 65 | 925 |
| - other cultural | 66 | - |
| - water | 38 | - |
| - transit | 39 | - |
| - housing | 40 | - |
| - industrial development | 41 | - |
| - other and unspecified | 42 | 18,988 |
| Development Charges Act | 68 | - |
| 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 | - |
| Waste Site | 53 | - |
| Police Commission | 54 | - |
| Municipal Election | 55 | - |
| Business Improvement Area | 56 | - |
| -- | 57 | - |
| Total | 58 | 133,291 |

1995 FINANCIAL INFORMATION RETURN

Municipality

Capreol T

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1995.

| | | 1 \$ | 2 \$ |
|---|----|---------|--|
| ASSETS | | | |
| Current assets | | | |
| Cash | 1 | 8,238 | - |
| Accounts receivable | | | portion of cash not in chartered banks |
| Canada | 2 | 7,458 | |
| Ontario | 3 | 177,744 | |
| Region or county | 4 | 12,214 | |
| Other municipalities | 5 | - | |
| School Boards | 6 | - | portion of taxes |
| Waterworks | 7 | - | receivable for |
| Other (including unorganized areas) | 8 | 2,091 | business taxes |
| Taxes receivable | | | |
| Current year's levies | 9 | 110,399 | 358 |
| Previous year's levies | 10 | 54,701 | 265 |
| Prior year's levies | 11 | 24,747 | 68 |
| Penalties and interest | 12 | 15,359 | 6 |
| Less allowance for uncollectables (negative) | 13 | - 4,131 | - |
| Investments | | | |
| Canada | 14 | - | |
| Provincial | 15 | - | |
| Municipal | 16 | - | |
| Other | 17 | - | |
| Other current assets | 18 | 55,000 | portion of line 20 for tax sale / tax registration |
| Capital outlay to be recovered in future years | 19 | 4,306 | |
| Other long term assets | 20 | 1,167 | 1,167 |
| Total | 21 | 469,293 | |

1995 FINANCIAL INFORMATION RETURN

Municipality

Capreol T

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1995.

| LIABILITIES | | | | | | |
|--|----|---------|--|--|--|--|
| Current Liabilities | | | | | | portion of loans not from chartered banks |
| Temporary loans - current purposes | 22 | 237,125 | | | | - |
| - capital - Ontario | 23 | - | | | | |
| - Canada | 24 | - | | | | |
| - Other | 25 | - | | | | |
| Accounts payable and accrued liabilities | | | | | | |
| Canada | 26 | 4,767 | | | | |
| Ontario | 27 | - | | | | |
| Region or county | 28 | 4,019 | | | | |
| Other municipalities | 29 | - | | | | |
| School Boards | 30 | - | | | | |
| Trade accounts payable | 31 | 40,979 | | | | |
| Other | 32 | 2,164 | | | | |
| Other current liabilities | 33 | - | | | | |
| Net long term liabilities | | | | | | |
| Recoverable from the Consolidated Revenue Fund | | | | | | |
| - general tax rates | 34 | 4,306 | | | | |
| - special area rates and special charges | 35 | - | | | | |
| - benefitting landowners | 36 | - | | | | |
| - user rates (consolidated entities) | 37 | - | | | | |
| Recoverable from Reserve Funds | 38 | - | | | | |
| Recoverable from unconsolidated entities | 39 | - | | | | |
| Less: Own holdings (negative) | 40 | - | | | | |
| Reserves and reserve funds | 41 | 133,291 | | | | |
| Accumulated net revenue (deficit) | | | | | | |
| General revenue | 42 | 36,498 | | | | |
| Special charges and special areas (specify) | | | | | | |
| -- | 43 | - | | | | |
| -- | 44 | - | | | | |
| -- | 45 | - | | | | |
| -- | 46 | - | | | | |
| Consolidated local boards (specify) | | | | | | |
| Transit operations | 47 | - | | | | |
| Water operations | 48 | - | | | | |
| Libraries | 49 | 5,361 | | | | |
| Cemetaries | 50 | - | | | | |
| Recreation, community centres and arenas | 51 | 210 | | | | |
| -- | 52 | - | | | | |
| -- | 53 | - | | | | |
| -- | 54 | - | | | | |
| -- | 55 | - | | | | |
| Region or county | 56 | - | | | | |
| School boards | 57 | - | | | | |
| Unexpended capital financing / (unfinanced capital outlay) | 58 | 573 | | | | |
| Total | 59 | 469,293 | | | | |

1995 FINANCIAL INFORMATION RETURN

Municipality

Capreol T

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17

STATISTICAL DATA

For the year ended December 31, 1995.

| | | balance of fund | | loans outstanding | |
|---|--|--|-------------------------------------|--|-----------------------|
| | | 1 | 2 | 1 | 2 |
| | | \$ | \$ | \$ | \$ |
| 6. | Ontario Home Renewal Plan trust fund at year end | 82 | - | - | - |
| 7. Analysis of direct water and sewer billings as at December 31 | | | | | |
| | | number of residential units | 1995 billings residential units | all other properties | computer use only |
| | | 1 | 2 | 3 | 4 |
| | | | \$ | \$ | |
| Water | In this municipality | 39 | - | - | - |
| | In other municipalities (specify municipality) | | | | |
| | -- | 40 | - | - | - |
| | -- | 41 | - | - | - |
| | -- | 42 | - | - | - |
| | -- | 43 | - | - | - |
| | -- | 64 | - | - | - |
| | | number of residential units | 1995 billings residential units | all other properties | computer use only |
| | | 1 | 2 | 3 | 4 |
| | | | \$ | \$ | |
| Sewer | In this municipality | 44 | - | - | - |
| | 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 | - |
| 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, 1994 | | 67 | - | - | - |
| Approved in 1995 | | 68 | - | - | - |
| Financed in 1995 | | 69 | - | - | - |
| No long term financing necessary | | 70 | - | - | - |
| Approved but not financed as at December 31, 1995 | | 71 | - | - | - |
| Applications submitted but not approved as at Decemeber 31, 1995 | | 72 | - | - | - |
| 12. Forecast of total revenue fund expenditures | | | | | |
| | | 1996 | 1997 | 1998 | 1999 |
| | | 1 | 2 | 3 | 4 |
| | | \$ | \$ | \$ | \$ |
| 73 | | 1,682,000 | 1,766,000 | 1,855,000 | 1,948,000 |
| | | 2000 | 5 | 2,045,000 | |
| 13. Municipal procurement this year | | | | | |
| | | | 1 | 2 | |
| | | | \$ | | |
| Total construction contracts awarded | | 85 | - | - | - |
| Construction contracts awarded at \$100,000 or greater | | 86 | - | - | - |

1995 FINANCIAL INFORMATION RETURN

ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

Municipality

| |
|-------------|
| Victoria Co |
|-------------|

For the year ended December 31, 1994.

| | | Principal 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 | - |
| Storm Sewer System | 17 | - |
| Waterworks System | 18 | - |
| Garbage Collection | 19 | - |
| Garbage Disposal | 20 | - |
| Pollution Control | 21 | - |
| -- | 22 | - |
| Subtotal | 23 | - |
| 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 | - |
| 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 | - |

