

1997 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 56014

MUNICIPALITY OF: Black River - Matheson Tp

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Black River - Matheson Tp

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For the year ended December 31, 1997.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
	1	2	3	4	5
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	4,014,448	-	1,904,696	2,109,752
Direct water billings on ratepayers -- own municipality	2	63,260	-		63,260
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	103,522	-		103,522
-- other municipalities	5	-	-		-
Subtotal	6	4,181,230	-	1,904,696	2,276,534
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	14,267	-		14,267
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	36,445	-	13,352	23,093
Ontario Hydro	13	10,906	-	-	10,906
Liquor Control Board of Ontario	14	2,696	-	-	2,696
Other	15	9,225	-	-	9,225
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	73,539	-	13,352	60,187
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	1,588,895			1,588,895
.....	61	-			-
Subtotal	69	1,588,895			1,588,895
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	68,642			68,642
Canada specific grants	30	18,816			18,816
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	158,544			158,544
Subtotal	33	246,002			246,002
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	18,310	-	-	18,310
Fines	37	495			495
Penalties and interest on taxes	38	74,761			74,761
Investment income - from own funds	39	-			-
- other	40	47,175			47,175
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	43,350			43,350
Contributions from reserves and reserve funds	44	186,408			186,408
Contributions from non-consolidated entities	45	-			-
--	46	14,007			14,007
--	47	6,269			6,269
--	48	-			-
Subtotal	50	390,775	-	-	390,775
TOTAL REVENUE	51	6,480,441	-	1,918,048	4,562,393

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

Black River - Matheson Tp

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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
I. Own purposes													
General	0	13,923,264	17,852,061	1,860,010	41.10100	48.35500	572,262	863,237	89,941	3,341	23,007	13,250	1,565,038
Sewer And Urban Service Area	0	3,636,024	915,460	-	8.87700	10.44400	32,277	9,561	-	240	775	-	42,373
Sewer And Urban Service Area	0	505,697	48,889	-	31.99600	37.64200	16,180	1,840	-	426	501	-	18,096
Sewer And Urban Service Area	0	577,692	152,525	-	15.10600	17.77200	8,727	2,711	-	51	83	-	11,469
Sewer And Urban Service Area	0	396,339	39,452	-	11.61300	13.66300	4,603	539	-	213	234	-	5,589
Water Area	0	3,726,646	1,181,236	-	6.35000	7.47100	23,664	8,825	-	172	555	-	32,872
Water Area	0	644,870	156,499	-	18.52300	21.79100	11,945	3,410	-	63	101	-	15,394
Water Area	0	424,150	39,452	-	29.45200	34.65000	12,492	1,367	-	540	595	-	13,804
Water Area	0	189,046	303,528	-	18.70700	22.00800	3,536	6,680	-	-	-	-	10,217
Water Area	0	591,437	48,889	-	16.70800	19.65600	9,882	961	-	222	262	-	10,882
Garbage Collection	0	3,729,540	97,869	-	2.25800	2.65700	8,421	260	-	40	2	-	8,643
Garbage Collection	0	626,122	57,922	-	2.41400	2.84000	1,511	164	-	8	13	-	1,681
Garbage Collection	0	411,892	39,452	-	8.61700	10.13700	3,549	400	-	158	174	-	4,281
Garbage Collection	0	600,389	48,889	-	3.59900	4.23400	2,161	207	-	48	56	-	2,376
Other Area Rates	0	1,488,881	2,804,576	1,671,730	41.01010	48.35500	61,196	135,615	80,837	-	-	-	277,648
Subtotal Levied By Mill Rate	0	-	-	-	-	-	772,407	1,035,778	170,778	2,981	25,169	13,250	2,020,363
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	28,913	-	-	-	-	28,913
Sewer And Water Service Charges	0	-	-	-	-	-	55,862	958	-	-	-	-	56,820
Sewer And Water Connection Charges	0	-	-	-	-	-	659	14	-	-	-	-	673
Garbage Collection Charges	0	-	-	-	-	-	2,983	-	-	-	-	-	2,983
Subtotal Special Charges On Tax Bills	0	-	-	-	-	-	59,504	29,885	-	-	-	-	89,389
Total Taxation	0	-	-	-	-	-	831,911	1,065,663	170,778	2,981	25,169	13,250	2,109,752

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

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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
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Levied By Mill Rate	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Special Charges On Tax Bills	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-

II. Upper tier purposes

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

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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
III. School board purposes													
Elementary public													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Elementary separate													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Secondary public													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Public consolidated													
General	0	780,004	1,491,193	886,185	20.551000	24.178000	16,030	36,054	21,426	-	178	-	73,688
General	0	9,389,418	9,277,616	373,305	49.923000	58.733000	468,750	544,902	57,165	2,264	15,600	9,043	1,097,724
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	20,254	-	-	-	-	20,254
Total Taxation	0	-	-	-	-	-	484,780	601,210	78,591	2,264	15,778	9,043	1,191,666

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

Black River - Matheson Tp

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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	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	4,935,236	8,574,445	886,705	41.849000	49.234000	206,536	422,154	43,656	296	10,544	5,910	689,096
General	0	140,071	-	-	41.849000	49.234000	5,862	-	-	-	-	-	5,862
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	18,072	-	-	-	-	18,072
Total Taxation	0	-	-	-	-	-	212,398	440,226	43,656	296	10,544	5,910	713,030
Total all school board taxation	0	-	-	-	-	-	697,178	1,041,436	122,247	2,560	26,322	14,953	1,904,696

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

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
		\$	\$	\$	\$
General Government	1	-	-	-	19,233
Protection to Persons and Property					
Fire	2	-	-	-	16,897
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	420
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	17,317
Transportation services					
Roadways	8	17,790	-	-	3,260
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	17,790	-	-	3,260
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	1,705
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	23,925
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	25,630
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	13,835
--	29	-	-	-	-
Subtotal	30	-	-	-	13,835
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	6,827	-	-	59,360
Libraries	38	7,555	17,478	-	11,242
Other Cultural	39	4,975	-	-	3,442
Subtotal	40	19,357	17,478	-	74,044
Planning and Development					
Planning and Development	41	31,495	-	-	5,225
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	1,338	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	31,495	1,338	-	5,225
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	68,642	18,816	-	158,544

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

Black River - Matheson Tp

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For the year ended December 31, 1997.

		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	312,984	-	445,693	86,821	-	-	845,498
Protection to Persons and Property								
Fire	2	85,906	-	92,526	122,718	-	-	301,150
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	49,706	-	11,433	12,851	-	-	73,990
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	135,612	-	103,959	135,569	-	-	375,140
Transportation services								
Roadways	8	552,747	-	803,945	144,976	-	-	1,501,668
Winter Control	9	144,760	-	30,968	-	-	-	175,728
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	20,792	-	-	-	20,792
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	697,507	-	855,705	144,976	-	-	1,698,188
Environmental services								
Sanitary Sewer System	16	5,996	20,309	168,429	159,556	-	-	354,290
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	19,496	-	134,755	129,520	-	-	283,771
Garbage Collection	19	165	-	21,892	38,532	-	-	60,589
Garbage Disposal	20	19,749	-	15,533	-	-	-	35,282
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	45,406	20,309	340,609	327,608	-	-	733,932
Health Services								
Public Health Services	24	-	-	-	-	29,724	-	29,724
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	14,276	-	20,239	488	-	-	35,003
--	29	-	-	-	-	-	-	-
Subtotal	30	14,276	-	20,239	488	29,724	-	64,727
Social and Family Services								
General Assistance	31	-	-	-	-	135,819	-	135,819
Assistance to Aged Persons	32	-	-	-	-	113,832	-	113,832
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	249,651	-	249,651
Recreation and Cultural Services								
Parks and Recreation	37	178,016	-	126,215	85,285	-	-	389,516
Libraries	38	38,331	-	26,319	1,895	-	-	66,545
Other Cultural	39	21,071	-	15,923	10,648	-	-	47,642
Subtotal	40	237,418	-	168,457	97,828	-	-	503,703
Planning and Development								
Planning and Development	41	18,878	-	15,299	10,632	-	-	44,809
Commercial and Industrial	42	-	-	7,137	-	-	-	7,137
Residential Development	43	23,996	-	7,408	-	-	-	31,404
Agriculture and Reforestation	44	-	-	75	-	-	-	75
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	42,874	-	29,919	10,632	-	-	83,425
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,486,077	20,309	1,964,581	803,922	279,375	-	4,554,264

1997 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1997.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	-
Reserves and Reserve Funds	3	-
Subtotal	4	-
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	-
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	-
Canada	21	-
Other Municipalities	22	-
Subtotal	23	-
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	-
--	31	-
Subtotal	32	-
Total Sources of Financing	33	-
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	-
Subtotal	36	-
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	-
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year		
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
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	-
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1997.

Municipality

Black River - Matheson Tp

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	16,926
Protection to Persons and Property				
Fire	2	-	-	200,052
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
Subtotal	7	-	-	200,052
Transportation services				
Roadways	8	456,902	20,189	647,273
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	456,902	20,189	647,273
Environmental services				
Sanitary Sewer System	16	-	-	127,016
Storm Sewer System	17	-	-	-
Waterworks System	18	313,225	-	398,133
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	18,028
Pollution Control	21	-	-	-
--	22	-	-	-
Subtotal	23	313,225	-	543,177
Health Services				
Public Health Services	24	-	-	-
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	2,488
--	29	-	-	-
Subtotal	30	-	-	2,488
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	-	-	109,653
Libraries	38	-	-	1,895
Other Cultural	39	-	-	2,750
Subtotal	40	-	-	114,298
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	770,127	20,189	1,524,214

1997 FINANCIAL INFORMATION RETURN

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ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Black River - Matheson Tp

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For the year ended December 31, 1997.

		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	144,350
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	144,350
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	144,350

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Municipality

Black River - Matheson Tp

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For the year ended December 31, 1997.

		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	144,350
Subtotal	4	144,350
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: 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	144,350
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	144,350
Installment (serial) debentures	17	-
Long term bank loans	18	-
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 _____	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	-
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	-

1997 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

	accumulated surplus (deficit)	total outstanding capital obligation	debt charges			
				1	2	3
				\$	\$	\$
6. Ontario Clean Water Agency Provincial Projects						
Water projects - for this municipality only	46	-	-			
- share of integrated projects	47	-	-			
Sewer projects - for this municipality only	48	-	-			
- share of integrated projects	49	-	-			

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
7. 1997 Debt Charges					
Recovered from the consolidated revenue fund					
- general tax rates	50	-	-	-	-
- special are rates and special charges	51	12,468	7,841	-	-
- benefitting landowners	52	-	-	-	-
- user rates (consolidated entities)	53	-	-	-	-
Recovered from reserve funds	54	-	-	-	-
Recovered from unconsolidated entities					
- hydro	55	-	-	-	-
- gas and telephone	57	-	-	-	-
--	56	-	-	-	-
--	58	-	-	-	-
--	59	-	-	-	-
Total	78	12,468	7,841	-	-
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-	-	-
Other lump sum (balloon) repayments of long term debt	91	-	-	-	-

		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
		\$	\$	\$	\$	\$	\$
1998		13,091	7,217	-	-	-	-
1999		13,746	6,563	-	-	-	-
2000		14,433	5,876	-	-	-	-
2001		15,155	5,154	-	-	-	-
2002		15,912	4,396	-	-	-	-
2003-2007		72,013	9,221	-	-	-	-
2008 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	144,350	38,427	-	-	-	-

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

		1	
		\$	\$
9. Future principal payments on EXPECTED NEW debt			
1998	72	-	-
1999	73	-	-
2000	74	-	-
2001	75	-	-
2002	76	-	-
Total	77	-	-

10. Other notes (attach supporting schedules as required)

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
11. Long term debt refinanced:					
Repayment of Provincial Special Assistance	92	-	-	-	-
Other long term debt refinanced	93	-	-	-	-

1997 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, 1997.

		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	-	-	-	-	-	-	-	-	-	-	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	-	-	-	-	-	-	-	-	-	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	0	-	-	-	-	-	-	-	-	-	-	-
--	1	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	0	-	-	-	-	-	-	-	-	-	-	-
--	1	-	-	-	-	-	-	-	-	-	-	-
--	2	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	6,873	1,801,091	123,207	-	1,924,298	1,866,369	38,326	13,352	-	1,918,047	622

1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Black River - Matheson Tp

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For the year ended December 31, 1997.

		1 \$
Balance at the beginning of the year	1	1,998,162
Revenues		
Contributions from revenue fund	2	315,059
Contributions from capital fund	3	122,959
Development Charges Act	67	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	7,841
- other	6	70
--	9	500
--	10	-
--	11	-
--	12	-
Total revenue	13	446,429
Expenditures		
Transferred to capital fund	14	251,575
Transferred to revenue fund	15	186,408
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	437,983
Balance at the end of the year for:		
Reserves	23	1,859,437
Reserve Funds	24	147,171
Total	25	2,006,608
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	667,250
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	88,798
Sick leave	31	96,996
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	70,660
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	146,682
- library	65	-
- other cultural	66	21,700
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	298,147
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	407,758
Transit current purposes	50	-
Library current purposes	51	-
--	52	199,985
--	53	8,632
--	54	-
--	55	-
--	56	-
--	57	-
Total	58	2,006,608

1997 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1997.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	1,172,382	- <small>portion of cash not in chartered banks</small>
Accounts receivable			
Canada	2	50,376	
Ontario	3	606,353	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	<small>portion of taxes</small>
Waterworks	7	-	<small>receivable for</small>
Other (including unorganized areas)	8	5,944	<small>business taxes</small>
Taxes receivable			
Current year's levies	9	460,330	
Previous year's levies	10	78,082	11,491
Prior year's levies	11	32,746	17
Penalties and interest	12	128,545	8,512
Less allowance for uncollectables (negative)	13	- 68,852	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	153,502	<small>portion of line 20 for tax sale / tax resistration</small>
Capital outlay to be recovered in future years	19	144,350	
Other long term assets	20	144,350	-
Total	21	2,908,108	

1997 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1997.

LIABILITIES						portion of loans not from chartered banks
Current Liabilities						
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	73,688				
Trade accounts payable	31	332,410				
Other	32	369,701				
Other current liabilities	33	-				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	-				
- special area rates and special charges	35	144,350				
- 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	2,006,608				
Accumulated net revenue (deficit)						
General revenue	42	-				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	32,169				
Libraries	49	12,978				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	622				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
Total	59	2,908,188				

1997 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

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STATISTICAL DATA

For the year ended December 31, 1997.

		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	1997 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water						
In this municipality	39	798	45,000	18,260		
In other municipalities (specify municipality)						
--	40	-	-	-	-	
--	41	-	-	-	-	
--	42	-	-	-	-	
--	43	-	-	-	-	
--	64	-	-	-	-	
		number of residential units	1997 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer						
In this municipality	44	790	83,000	20,522		
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				144,350	
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, 1996	67	10,800	-	-	10,800	
Approved in 1997	68	-	-	-	-	
Financed in 1997	69	-	-	-	-	
No long term financing necessary	70	-	-	-	-	
Approved but not financed as at December 31, 1997	71	10,800	-	-	10,800	
Applications submitted but not approved as at December 31, 1997	72	-	-	-	-	
12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
	73	-	-	-	-	-
13. Municipal procurement this year						
				1	2	
				\$	\$	
Total construction contracts awarded	85	-	-	-	-	
Construction contracts awarded at \$100,000 or greater	86	-	-	-	-	