

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 56014

MUNICIPALITY OF: Black River - Matheson Tp

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Black River - Matheson Tp

1
3

For the year ended December 31, 1998.

		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	4,061,799	-	1,778,366	2,283,433
Direct water billings on ratepayers -- own municipality	2	63,241	-		63,241
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	103,694	-		103,694
-- other municipalities	5	-	-		-
Subtotal	6	4,228,734	-	1,778,366	2,450,368
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	22,544	-		22,544
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	43,803	-	7,826	35,977
Ontario Hydro	13	9,159	-	-	9,159
Liquor Control Board of Ontario	14	3,768	-	-	3,768
Other	15	11,328	-	-	11,328
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	90,602	-	7,826	82,776
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	2,478,000			2,478,000
Special Transition Assistance	63	287,000			287,000
Special Circumstances Fund	64	45,193			45,193
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	2,810,193			2,810,193
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	63,830			63,830
Canada specific grants	30	8,657			8,657
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	138,239			138,239
Subtotal	33	210,726			210,726
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	15,993	-	-	15,993
Rents, concessions and franchises	36	-			-
Fines	37	520			520
Penalties and interest on taxes	38	91,519			91,519
Investment income - from own funds	39	-			-
- other	40	96,361			96,361
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	15,547			15,547
Contributions from non-consolidated entities	45	-			-
--	46	5,479			5,479
--	47	7,335			7,335
--	48	10,394			10,394
Subtotal	50	243,148	-	-	243,148
TOTAL REVENUE	51	7,583,403	-	1,786,192	5,797,211

**ANALYSIS OF TAXATION -
SCHOOL BOARDS**

For the year ended December 31, 1998.

Municipality

Black River - Matheson Tp

2LT - SB
48

Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	401,074	267,050	4,105	33,757	96,162
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	593	593	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	3,670	2,967	30	262	410
Managed Forest	0.115000	262	262	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	405,598	270,872	4,135	34,019	96,572
Subtotal Commercial		379,105	170,658	8,723	41,948	157,776
Subtotal Industrial		306,979	138,190	7,063	33,967	127,759
Pipeline	1.223100	684,153	307,978	15,742	75,702	284,731
Other	-	-	-	-	-	-
Supplementary Taxes		2,531	1,201	37	180	1,113
Subtotal levied by tax rate		1,778,366	888,900	35,700	185,816	667,951
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		1,778,366	888,900	35,700	185,816	667,951

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Black River - Matheson Tp

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	23,641
Protection to Persons and Property					
Fire	2	-	-	-	6,380
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	560
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	6,940
Transportation services					
Roadways	8	2,445	-	-	5,839
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	2,445	-	-	5,839
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	897
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	5,006
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	5,903
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	19,008
--	29	-	-	-	-
Subtotal	30	-	-	-	19,008
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	3,561	-	-	55,604
Libraries	38	8,252	3,026	-	7,816
Other Cultural	39	4,932	4,908	-	6,763
Subtotal	40	16,745	7,934	-	70,183
Planning and Development					
Planning and Development	41	-	-	-	6,725
Commercial and Industrial	42	44,640	-	-	-
Residential Development	43	-	723	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	44,640	723	-	6,725
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	63,830	8,657	-	138,239

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

Black River - Matheson Tp

4
8

For the year ended December 31, 1998.

		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	297,254	-	293,976	29,895	-	-	621,125
Protection to Persons and Property								
Fire	2	86,326	-	79,730	134,250	-	-	300,306
Police	3	-	-	649,940	-	-	-	649,940
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	57,957	-	19,127	23,718	-	-	100,802
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	144,283	-	748,797	157,968	-	-	1,051,048
Transportation services								
Roadways	8	510,032	-	791,230	250,512	-	-	1,551,774
Winter Control	9	106,322	-	26,455	-	-	-	132,777
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	17,411	-	-	-	17,411
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	616,354	-	835,096	250,512	-	-	1,701,962
Environmental services								
Sanitary Sewer System	16	8,011	20,309	175,502	60,656	-	-	264,478
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	8,829	-	138,978	49,057	-	-	196,864
Garbage Collection	19	150	-	22,053	-	-	-	22,203
Garbage Disposal	20	20,271	-	20,275	25,636	-	-	66,182
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	37,261	20,309	356,808	135,349	-	-	549,727
Health Services								
Public Health Services	24	-	-	-	-	147,934	-	147,934
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	161,759	-	-	-	161,759
Cemeteries	28	14,115	-	23,400	2,098	-	-	39,613
--	29	-	-	-	-	-	-	-
Subtotal	30	14,115	-	185,159	2,098	147,934	-	349,306
Social and Family Services								
General Assistance	31	-	-	-	34,224	736,382	-	770,606
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	34,224	736,382	-	770,606
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	172,349	-	122,700	138,587	-	-	433,636
Libraries	38	37,344	-	29,805	3,506	-	-	70,655
Other Cultural	39	36,991	-	16,863	2,493	-	-	56,347
Subtotal	40	246,684	-	169,368	144,586	-	-	560,638
Planning and Development								
Planning and Development	41	19,996	-	9,706	3,000	-	-	32,702
Commercial and Industrial	42	30,903	-	16,296	106,732	-	-	153,931
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	50,899	-	26,002	109,732	-	-	186,633
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,406,850	20,309	2,615,206	864,364	884,316	-	5,791,045

1998 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1998.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	282,245
Reserves and Reserve Funds	3	3,500
Subtotal	4	285,745
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	142,426
Canada	21	-
Other Municipalities	22	-
Subtotal	23	142,426
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	428,171
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	428,171
Subtotal	36	428,171
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	428,171
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	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Black River - Matheson Tp

6
10

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	9,269	-	-	15,543
Protection to Persons and Property					
Fire	2	-	-	-	69,070
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	69,070
Transportation services					
Roadways	8	-	-	-	54,150
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	54,150
Environmental services					
Sanitary Sewer System	16	-	-	-	27,750
Storm Sewer System	17	-	-	-	-
Waterworks System	18	93,452	-	-	110,247
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	25,241
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	93,452	-	-	163,238
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	2,098
--	29	-	-	-	-
Subtotal	30	-	-	-	2,098
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	74,867
Libraries	38	-	-	-	3,506
Other Cultural	39	-	-	-	5,994
Subtotal	40	-	-	-	84,367
Planning and Development					
Planning and Development	41	39,705	-	-	39,705
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	39,705	-	-	39,705
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	142,426	-	-	428,171

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Black River - Matheson Tp

7
11

For the year ended December 31, 1998.

		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	131,259
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	131,259
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	-
Social Housing	90	-
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	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Municipality

Black River - Matheson Tp

8
12

For the year ended December 31, 1998.

		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	131,259
Subtotal	4	131,259
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:School boards	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	131,259
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Instalment (serial) debentures	17	131,259
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	118,007
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	118,007

1998 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

	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. 1998 Debt Charges					
Recovered from the consolidated revenue fund					
- general tax rates	50	-	-	-	-
- special are rates and special charges	51	13,091	7,217	-	-
- benefiting 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	13,091	7,217	-	-
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
		\$	\$	\$	\$	\$	\$
1999	60	13,746	6,563	-	-	-	-
2000	61	14,433	5,876	-	-	-	-
2001	62	15,155	5,154	-	-	-	-
2002	63	15,912	4,396	-	-	-	-
2003	64	16,708	3,601	-	-	-	-
2004 - 2008	65	55,305	5,620	-	-	-	-
2009 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	131,259	31,210	-	-	-	-

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

		1	
		\$	\$
9. Future principal payments on EXPECTED NEW debt			
1999	72	-	-
2000	73	-	-
2001	74	-	-
2002	75	-	-
2003	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	-	-	-	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
English Language Public DSB (specify)											
--	62	-	891,221	1,201	-	892,422	888,899	3,523	-	892,422	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	35,844	37	-	35,881	35,701	180	-	35,881	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	186,502	180	-	186,682	185,816	866	-	186,682	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	670,094	1,113	-	671,207	667,950	3,257	-	671,207	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	1,783,661	2,531	-	1,786,192	1,778,366	7,826	-	1,786,192	-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Black River - Matheson Tp

10
15

For the year ended December 31, 1998.

		1 \$
Balance at the beginning of the year	1	2,006,608
Revenues		
Contributions from revenue fund	2	582,120
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	7,217
- other	6	-
--	9	340
--	10	-
--	11	-
--	12	-
Total revenue	13	589,677
Expenditures		
Transferred to capital fund	14	3,500
Transferred to revenue fund	15	15,547
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	19,047
Balance at the end of the year for:		
Reserves	23	2,442,818
Reserve Funds	24	134,420
Total	25	2,577,238
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	667,873
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	104,996
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	85,660
- roads	35	285,160
- sanitary and storm sewers	36	-
- parks and recreation	64	210,400
- library	65	-
- other cultural	66	18,540
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	106,732
- other and unspecified	42	424,269
Waterworks current purposes	49	442,022
Transit current purposes	50	-
Library current purposes	51	-
--	52	224,075
--	53	7,511
--	54	-
Obligatory reserve funds:		
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	-
--	55	-
--	56	-
--	57	-
Total	58	2,577,238

1998 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	2,580,516	- <small>portion of cash not in chartered banks</small>
Accounts receivable			
Canada	2	28,686	
Ontario	3	111,911	
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	7,902	- <small>business taxes</small>
Taxes receivable			
Current year's levies	9	430,246	
Previous year's levies	10	93,090	11,858
Prior year's levies	11	62,006	2,507
Penalties and interest	12	45,448	1,488
Less allowance for uncollectables (negative)	13	- 80,852	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	97,402	- <small>portion of line 20</small>
Capital outlay to be recovered in future years	19	131,259	- <small>for tax sale / tax</small>
Deferred taxes receivable	60	-	- <small>registration</small>
Other long term assets	20	131,259	-
Total	21	3,638,873	

1998 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

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	159,945				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	318,489				
Trade accounts payable	31	187,319				
Other	32	277,650				
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	131,259				
- 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	2,577,238				
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	21,000				
Libraries	49	7,973				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
Total	59	3,638,873				

1998 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

12
17

STATISTICAL DATA

For the year ended December 31, 1998.

		1	
1. Number of continuous full time employees as at December 31			
Administration		1	5
Non-line Department Support Staff		2	-
Fire		3	1
Police		4	-
Transit		5	-
Public Works		6	15
Health Services		7	-
Homes for the Aged		8	-
Other Social Services		9	-
Parks and Recreation		10	2
Libraries		11	-
Planning		12	-
	Total	13	23

		continuous full time employees December 31	
		1	2
		\$	\$
		other	
2. Total expenditures during the year on:			
Wages and salaries	14	937,000	253,000
Employee benefits	15	167,000	25,000

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax		16	3,594,375
Previous years' tax		17	416,061
Penalties and interest		18	173,342
	Subtotal	19	4,183,778
Discounts allowed		20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts		25	10,803
- recoverable from upper tier		90	-
- recoverable from school boards		91	11,881
Transfers to tax sale and tax registration accounts		26	-
The Municipal Elderly Residents' Assistance Act - reductions			
- refunds		27	-
		28	-
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act			
- deferrals		92	-
- cancellations		93	-
- other		94	-
Rebates to eligible charities under section 442.1 of the Municipal Act			
- recoverable from general municipal accounts		95	-
- recoverable from upper tier		96	-
- recoverable from school boards		97	-
Rebates under section 442.2 of the Municipal Act			
- commercial properties		98	-
- industrial properties		99	-
--		80	-
	Total reductions	29	4,206,462
Amounts added to the tax roll for collection purposes only		30	-
Business taxes written off under subsection 441(1) of the Municipal Act		81	-

		1	
4. Tax due dates for 1998 (lower tier municipalities only)			
Interim billings: Number of installments		31	2
Due date of first installment (YYYYMMDD)		32	19,980,327
Due date of last installment (YYYYMMDD)		33	19,980,430
Final billings: Number of installments		34	2
Due date of first installment (YYYYMMDD)		35	19,981,030
Due date of last installment (YYYYMMDD)		36	19,981,127
			\$
Supplementary taxes levied with 1999 due date		37	-

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
5. Projected capital expenditures and long term financing requirements as at December 31					
Estimated to take place					
in 1999	58	500,000	-	-	500,000
in 2000	59	500,000	-	-	500,000
in 2001	60	-	-	-	-
in 2002	61	-	-	-	-
in 2003	62	-	-	-	-
	Total	63	1,000,000	-	1,000,000

1998 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

12
17

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	18,150	18,150	18,150
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	798	45,000	18,241
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	798	83,000	20,694
	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					
Loans or advances due to reserve funds as at December 31		84		131,259	131,259
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, 1997		67	10,800	-	10,800
	Approved in 1998	68	-	-	-
	Financed in 1998	69	-	-	-
	No long term financing necessary	70	-	-	-
	Approved but not financed as at December 31, 1998	71	10,800	-	10,800
	Applications submitted but not approved as at December 31, 1998	72	-	-	-
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
		73	5,800,000	6,000,000	6,200,000
				6,400,000	6,600,000
13. Municipal procurement this year					
		1	2		
			\$		
Total construction contracts awarded		85	2	293,000	293,000
	Construction contracts awarded at \$100,000 or greater	86	2	293,000	293,000

ANALYSIS OF USER FEES

Municipality

Black River - Matheson Tp

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1					
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal					
All other user fees					138,239	
	Total				138,239	

