

# **1998 FINANCIAL INFORMATION RETURN**

**MUNICIPAL CODE: 52004**

**MUNICIPALITY OF: Casimir Jennings & Appleby Tp**

# 1998 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND REVENUES

Casimir Jennings & Appleby Tp

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For the year ended December 31, 1998.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	1,376,992	-	524,550	852,442
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>1,376,992</b>	<b>-</b>	<b>524,550</b>	<b>852,442</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	-	-	-	-
Canada Enterprises	8	1,466	-	706	760
Ontario					
The Municipal Tax Assistance Act	9	856	-		856
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	15,454	-	2,797	12,657
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	2,572	-	-	2,572
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	<b>18</b>	<b>20,348</b>	<b>-</b>	<b>3,503</b>	<b>16,845</b>
<b>ONTARIO NON-SPECIFIC GRANTS</b>					
Community Reinvestment Fund	62	827,000			827,000
Special Transition Assistance	63	45,000			45,000
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	12,000			12,000
.....	61	-			-
<b>Subtotal</b>	<b>69</b>	<b>884,000</b>			<b>884,000</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	35,076			35,076
Canada specific grants	30	415,663			415,663
Other municipalities - grants and fees	31	21,846			21,846
Fees and service charges	32	64,164			64,164
<b>Subtotal</b>	<b>33</b>	<b>536,749</b>			<b>536,749</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	6,877	-	-	6,877
Rents, concessions and franchises	36	22,757			22,757
Fines	37	-			-
Penalties and interest on taxes	38	25,290			25,290
Investment income - from own funds	39	-			-
- other	40	127,691			127,691
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	8,144			8,144
Contributions from non-consolidated entities	45	-			-
--	46	9,954			9,954
--	47	-			-
--	48	-			-
<b>Subtotal</b>	<b>50</b>	<b>200,713</b>	<b>-</b>	<b>-</b>	<b>200,713</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>3,018,802</b>	<b>-</b>	<b>528,053</b>	<b>2,490,749</b>





**ANALYSIS OF TAXATION -  
SCHOOL BOARDS**

For the year ended December 31, 1998.

Municipality

Casimir Jennings & Appleby Tp

**2LT - SB**  
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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
<b>Residential / Multi Residential/ Farmland/Managed Forest</b>						
Residential and Farm - general	0.460000	204,605	65,641	7,596	37,444	93,924
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	861	-	-	753	108
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	1,902	614	54	368	866
Managed Forest	0.115000	-	-	-	-	-
---	-	-	-	-	-	-
<b>Subtotal Residential /MR/ F/MF</b>	-	<b>207,368</b>	<b>66,255</b>	<b>7,650</b>	<b>38,565</b>	<b>94,898</b>
<b>Subtotal Commercial</b>		<b>34,495</b>	<b>15,978</b>	<b>1,849</b>	<b>8,180</b>	<b>8,488</b>
<b>Subtotal Industrial</b>		<b>268,816</b>	<b>124,510</b>	<b>14,411</b>	<b>63,745</b>	<b>66,150</b>
Pipeline	3.170600	11,858	5,492	636	2,812	2,918
Other	-	-	-	-	-	-
Supplementary Taxes		2,013	1,281	-	-	732
<b>Subtotal levied by tax rate</b>		<b>524,550</b>	<b>213,516</b>	<b>24,546</b>	<b>113,302</b>	<b>173,186</b>
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
<b>Subtotal special charges on tax bills</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total school board purposes</b>		<b>524,550</b>	<b>213,516</b>	<b>24,546</b>	<b>113,302</b>	<b>173,186</b>





# 1998 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

Casimir Jennings & Appleby Tp

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For the year ended December 31, 1998.

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	4,915
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	1,330
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	1,330
<b>Transportation services</b>					
Roadways	8	-	-	-	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	-
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	60
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	60
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	300
--	29	-	-	-	-
Subtotal	30	-	-	-	300
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
<b>Social Housing</b>	90	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	-	1,785	-	40,313
Libraries	38	8,560	-	-	2,142
Other Cultural	39	-	-	-	-
Subtotal	40	8,560	1,785	-	42,455
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	25,000	413,878	21,846	12,124
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	1,516	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	2,980
--	46	-	-	-	-
Subtotal	47	26,516	413,878	21,846	15,104
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	35,076	415,663	21,846	64,164

# 1998 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Casimir Jennings & Appleby Tp

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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
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	164,958	46,689	229,329	1,879	-	2,400	440,455
<b>Protection to Persons and Property</b>								
Fire	2	37,653	20,452	28,260	4,740	-	1,200	89,905
Police	3	-	-	157,555	-	-	-	157,555
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	-	-	12,121	-	-	-	12,121
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	37,653	20,452	197,936	4,740	-	1,200	259,581
<b>Transportation services</b>								
Roadways	8	157,292	-	173,012	38,504	-	2,400	371,208
Winter Control	9	10,527	-	21,356	-	-	-	31,883
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	3,905	-	-	-	3,905
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	167,819	-	198,273	38,504	-	2,400	406,996
<b>Environmental services</b>								
Sanitary Sewer System	16	347	-	15,967	14,300	-	-	30,614
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	238	-	19,115	-	-	-	19,353
Garbage Disposal	20	9,512	7,939	3,774	-	-	-	21,225
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	10,097	7,939	38,856	14,300	-	-	71,192
<b>Health Services</b>								
Public Health Services	24	-	-	4,595	-	42,144	-	46,739
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	3,123	-	116,596	-	-	1,200	120,919
Cemeteries	28	-	-	2,981	-	-	-	2,981
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	3,123	-	124,172	-	42,144	1,200	170,639
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	337,370	-	337,370
Assistance to Aged Persons	32	-	-	-	-	3,801	-	3,801
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	341,171	-	341,171
<b>Social Housing</b>	90	-	-	-	-	-	-	-
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	71,083	11,640	64,504	4,196	-	-	151,423
Libraries	38	23,189	-	22,719	35	-	-	45,873
Other Cultural	39	-	-	-	-	-	-	-
<b>Subtotal</b>	40	94,272	11,640	87,223	4,161	-	-	197,296
<b>Planning and Development</b>								
Planning and Development	41	-	-	2,041	421	5,333	-	7,795
Commercial and Industrial	42	160,852	-	275,709	22,507	-	-	459,068
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	3,254	5,657	-	-	8,911
Tile Drainage and Shoreline Assistance	45	-	2,980	-	-	-	-	2,980
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	160,852	2,980	281,004	28,585	5,333	-	478,754
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	638,774	89,700	1,156,793	92,169	388,648	-	2,366,084

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Casimir Jennings & Appleby Tp

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1998.

		1
		\$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	104,263
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	68,268
Reserves and Reserve Funds	3	2,200
	<b>Subtotal</b> 4	<b>70,468</b>
<b>Long Term Liabilities Incurred</b>		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
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	78,000
Long Term Reserve Fund Loans	16	-
--	17	-
	<b>Subtotal *</b> 18	<b>78,000</b>
<b>Grants and Loan Forgiveness</b>		
Ontario	20	21,043
Canada	21	19,783
Other Municipalities	22	-
	<b>Subtotal</b> 23	<b>40,826</b>
<b>Other Financing</b>		
Prepaid Special Charges	24	10,521
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
	<b>Subtotal</b> 32	<b>10,521</b>
	<b>Total Sources of Financing</b> 33	<b>199,815</b>
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	6,612
Other	35	195,009
	<b>Subtotal</b> 36	<b>201,621</b>
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
	<b>Subtotal</b> 40	<b>-</b>
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	-
	<b>Total Applications</b> 42	<b>201,621</b>
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	<b>106,069</b>
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	-
<b>To be Recovered From:</b>		
- Taxation or User Charges Within Term of Council	45	35,356
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	70,713
	<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b> 49	<b>106,069</b>
* - 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

Casimir Jennings & Appleby Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	2,517
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	4,740
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	4,740
<b>Transportation services</b>					
Roadways	8	-	-	-	111,504
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	111,504
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
<b>Social Housing</b>	90	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	-	-	-	4,859
Libraries	38	-	19,783	-	20,357
Other Cultural	39	-	-	-	-
Subtotal	40	-	19,783	-	25,216
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	421
Commercial and Industrial	42	-	-	-	22,507
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	21,043	-	-	34,716
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	21,043	-	-	57,644
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	<b>51</b>	<b>21,043</b>	<b>19,783</b>	<b>-</b>	<b>201,621</b>

# 1998 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Casimir Jennings & Appleby Tp

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For the year ended December 31, 1998.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	37,273
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
<b>Subtotal</b>	7	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	78,000
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
<b>Subtotal</b>	15	-
<b>Environmental services</b>		
Sanitary Sewer System	16	78,000
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
<b>Subtotal</b>	23	-
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
<b>Subtotal</b>	30	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
<b>Subtotal</b>	36	-
<b>Social Housing</b>	90	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	-
Libraries	38	31,027
Other Cultural	39	-
<b>Subtotal</b>	40	-
<b>Planning and Development</b>		
Planning and Development	41	31,027
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	5,321
<b>Subtotal</b>	47	-
Electricity	48	5,321
Gas	49	-
Telephone	50	-
<b>Total</b>	51	-

1998 FINANCIAL INFORMATION RETURN

Municipality

**ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS**

Casimir Jennings & Appleby Tp

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For the year ended December 31, 1998.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	5,321
: To Canada and agencies	2	-
: To other	3	146,300
<b>Subtotal</b>	4	151,621
Plus: All debt assumed by the municipality from others		
Less: All debt assumed by others		
:Ontario	6	-
:School boards	7	-
:Other municipalities	8	-
<b>Subtotal</b>	9	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	151,621
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Instalment (serial) debentures	17	5,321
Long term bank loans	18	109,027
Lease purchase agreements	19	-
Mortgages	20	37,273
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	-
<b>\$</b>		
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
U.S. dollars - Canadian dollar equivalent included in line 15 above		
- par value of this amount in U.S. dollars	25	-
Other - Canadian dollar equivalent included in line 15 above	26	-
- par value of this amount in _____	27	-
	28	-
<b>\$</b>		
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds		
Ontario Clean Water Agency - sewer	29	-
- water	30	-
	31	-
<b>\$</b>		
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>\$</b>		
<b>5. Long term commitments and contingencies at year end</b>		
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	-
<b>Total</b>	45	-

**1998 FINANCIAL INFORMATION RETURN**

Municipality

Casimir Jennings & Appleby Tp

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**ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS**

For the year ended December 31, 1998.

6. Ontario Clean Water Agency Provincial Projects				accumulated surplus (deficit)	total outstanding capital obligation	debt charges			
				1	2	3			
				\$	\$	\$			
Water projects - for this municipality only				46	-	-			
- share of integrated projects				47	-	-			
Sewer projects - for this municipality only				48	-	-			
- share of integrated projects				49	-	-			
7. 1998 Debt Charges				principal		interest			
				1	2				
				\$	\$	\$			
Recovered from the consolidated revenue fund									
- general tax rates				50	78,669	8,051			
- special are rates and special charges				51	-	-			
- benefiting landowners				52	2,366	614			
- 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	81,035			
						8,665			
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
				\$	\$	\$	\$	\$	\$
1999				60	81,982	8,333	-	-	-
2000				61	59,365	2,813	-	-	-
2001				62	10,274	300	-	-	-
2002				63	-	-	-	-	-
2003				64	-	-	-	-	-
2004 - 2008				65	-	-	-	-	-
2009 onwards				79	-	-	-	-	-
interest to be earned on sinking funds *				69	-	-	-	-	-
Downtown revitalization program				70	-	-	-	-	-
Total				71	151,621	11,446	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds									
9. Future principal payments on EXPECTED NEW debt								1	
								\$	
1999								72	-
2000								73	-
2001								74	-
2002								75	-
2003								76	-
								Total	77
									-
10. Other notes (attach supporting schedules as required)									
11. Long term debt refinanced:				principal		interest			
				1	2				
				\$	\$				
Repayment of Provincial Special Assistance				92	-	-			
Other long term debt refinanced				93	-	-			



# 1998 FINANCIAL INFORMATION RETURN

Municipality

Casimir Jennings & Appleby Tp

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## 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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>											
English Language Public DSB (specify)											
--	62	-	212,843	1,281	-	214,124	213,515	609	-	214,124	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	24,617	-	-	24,617	24,546	71	-	24,617	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	113,856	-	-	113,856	113,302	554	-	113,856	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	174,754	702	-	175,456	173,187	2,269	-	175,456	-
--	96	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	-	526,070	1,983	-	528,053	524,550	3,503	-	528,053	-

# 1998 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Casimir Jennings & Appleby Tp

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For the year ended December 31, 1998.

		1 \$
<b>Balance at the beginning of the year</b>	1	156,125
<b>Revenues</b>		
Contributions from revenue fund	2	23,901
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	4,026
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	27,927
<b>Expenditures</b>		
Transferred to capital fund	14	2,200
Transferred to revenue fund	15	8,144
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	10,344
<b>Balance at the end of the year for:</b>		
Reserves	23	54,644
Reserve Funds	24	119,064
<b>Total</b>	25	173,708
<b>Analysed as follows:</b>		
<b>Reserves and discretionary reserve funds:</b>		
Working funds	26	54,644
Contingencies	27	1,961
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	13,130
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	96,780
--	53	4,182
--	54	3,011
<b>Obligatory reserve funds:</b>		
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	-
<b>Total</b>	58	173,708

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Casimir Jennings & Appleby Tp

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	1,095,929	637,374
Accounts receivable			portion of cash not in chartered banks
Canada	2	3,466	
Ontario	3	134,818	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	3,072	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	28,257	business taxes
Taxes receivable			
Current year's levies	9	136,668	
Previous year's levies	10	39,348	819
Prior year's levies	11	38,694	460
Penalties and interest	12	27,102	215
Less allowance for uncollectables (negative)	13	- 5,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	1,216,996	
Other current assets	18	29,224	portion of line 20
<b>Capital outlay to be recovered in future years</b>	19	151,621	for tax sale / tax
<b>Deferred taxes receivable</b>	60	-	registration
<b>Other long term assets</b>	20	-	-
<b>Total</b>	21	<b>2,900,195</b>	

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Casimir Jennings & Appleby Tp

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

<b>LIABILITIES</b>						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	131,997				131,997
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	197,831				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	262,105				
Other	32	-				
Other current liabilities	33	20,885				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	146,300				
- special area rates and special charges	35	-				
- benefitting landowners	36	5,321				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	173,708				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	36,948				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	2,105,065				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	106,069				
<b>Total</b>	59	2,900,195				

# 1998 FINANCIAL INFORMATION RETURN

Municipality

**Casimir Jennings & Appleby Tp**

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## STATISTICAL DATA

For the year ended December 31, 1998.

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

		<b>continuous full time employees December 31</b>	
		<b>1</b>	<b>2</b>
		\$	\$
<b>2. Total expenditures during the year on:</b>		<b>14</b>	<b>15</b>
Wages and salaries		436,095	92,902
Employee benefits		90,762	19,369

		<b>1</b>	
		\$	
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>			
Cash collections: Current year's tax	16	1,105,242	
Previous years' tax	17	55,914	
Penalties and interest	18	15,673	
<b>Subtotal</b>	<b>19</b>	<b>1,176,829</b>	
Discounts allowed	20	-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25	69,395	
- recoverable from upper tier	90	-	
- recoverable from school boards	91	65,687	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions			
- refunds	27	-	
- other	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	-	
<b>Total reductions</b>	<b>29</b>	<b>1,311,911</b>	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	

		<b>1</b>	
<b>4. Tax due dates for 1998 (lower tier municipalities only)</b>			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19,980,331	
Due date of last installment (YYYYMMDD)	33	19,980,430	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19,981,026	
Due date of last installment (YYYYMMDD)	36	19,981,126	
		\$	
Supplementary taxes levied with 1999 due date	37	-	

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

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Casimir Jennings & Appleby Tp

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## 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	6,222		5,109
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	-	-	-
	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	-	-	-
	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	-	-	175
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	In this municipality	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	In this municipality	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	In this municipality	67	-	-	-
	In other municipalities (specify municipality)				
	--	68	-	78,000	78,000
	--	69	-	78,000	78,000
	--	70	-	-	-
	--	71	-	-	-
	--	72	-	-	-
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
Total revenue fund expenditures	In this municipality	73	-	-	-
13. Municipal procurement this year					
				1	2
				\$	\$
Total construction contracts awarded	In this municipality	85	-	-	-
	In other municipalities (specify municipality)				
	--	86	-	-	-

**ANALYSIS OF USER FEES**

Municipality

Casimir Jennings & Appleby 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
	37	1 Hour	1	70	23,602	0
	42				8,958	unit of meas
	37		250	325	9,762	unit of meas
	<b>Subtotal</b>				42,322	
<b>All other user fees</b>					21,842	
	<b>Total</b>				64,164	

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Casimir Jennings & Appleby Tp

## PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act		residential	multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial
		1	2	3	4	5	6	7
No. of years of the program	(#) 1	-	-	-	-	-	-	-
Cross class funding (1=Yes; 0=No)	2							
Properties increasing:								
No. of properties affected within class	(#) 3	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	-	-	-	-	-	-	-
Minimum threshold amount:								
- dollar value	(\$)	-	-	-	-	-	-	-
- per cent value	(%)	-	-	-	-	-	-	-
Phase-in rate	(%)	-	-	-	-	-	-	-
Properties decreasing:								
No. of properties affected within class	(#) 8	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	-	-	-	-	-	-	-
- dollar value	(\$)	-	-	-	-	-	-	-
- per cent value	(%)	-	-	-	-	-	-	-
Phase-in rate	(%)	-	-	-	-	-	-	-
		large industrial	farmland	managed forest	pipeline	new multi-residential		
		1	2	3	4	5		
No. of years of the program	(#) 13	-	-	-	-	-		
Cross class funding (1=Yes; 0=No)	14							
Properties increasing:								
No. of properties affected within class	(#) 15	-	-	-	-	-		
Total adjustments for the year	(\$)	-	-	-	-	-		
Minimum threshold amount:								
- dollar value	(\$)	-	-	-	-	-		
- per cent value	(%)	-	-	-	-	-		
Phase-in rate	(%)	-	-	-	-	-		
Properties decreasing:								
No. of properties affected within class	(#) 20	-	-	-	-	-		
Total adjustments for the year	(\$)	-	-	-	-	-		
Minimum threshold amount:								
- dollar value	(\$)	-	-	-	-	-		
- per cent value	(%)	-	-	-	-	-		
Phase-in rate	(%)	-	-	-	-	-		
2. Rebate programs under section 442.2 of the Municipal Act		commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial	
		1	2	3	4	5	6	
No. of years of the program	(#) 25	-	-	-	-	-	-	
Total no. of properties in class	(#) 26	-	-	-	-	-	-	
No. of properties affected within class	(#) 27	-	-	-	-	-	-	
Total adjustments for the year	(\$)	-	-	-	-	-	-	
Minimum threshold amount:								
- dollar value	(\$)	-	-	-	-	-	-	
- per cent value	(%)	-	-	-	-	-	-	
Assessment value to qualify:								
- minimum	(\$)	-	-	-	-	-	-	
- maximum	(\$)	-	-	-	-	-	-	
3. 2.5% Capping programs under section 447.1 of the Municipal Act		multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
		1	2	3	4	5	6	7
Total no. of properties in class	(#) 33	-	-	-	-	-	-	-
Properties increasing:								
No. of properties affected within class	(#) 34	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	-	-	-	-	-	-	-
Properties decreasing:								
No. of properties affected within class	(#) 36	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	-	-	-	-	-	-	-
4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act		multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
		1	2	3	4	5	6	7
Total no. of properties in class	(#) 38	-	-	-	-	-	-	-
Budgetary levy change	(%) 39	-	-	-	-	-	-	-
Properties increasing:								
No. of properties affected within class	(#) 40	-	-	-	-	-	-	-
Total tax increase phase-ins for year	(\$)	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	-	-	-	-	-	-	-
Properties decreasing:								
No. of properties affected within class	(#) 43	-	-	-	-	-	-	-
Percentage used to determine decrease phase-in	(%) 44	-	-	-	-	-	-	-
Total tax decrease phase-ins for year	(\$)	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	-	-	-	-	-	-	-