

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 49054

MUNICIPALITY OF: Machar Tp

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Machar Tp

		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	1,164,444	-	467,447	696,997
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	1,164,444	-	467,447	696,997
PAYMENTS IN LIEU OF TAXATION					
Canada	7	4,861	-	-	4,861
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	3,375	-	1,270	2,105
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	8,236	-	1,270	6,966
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	152,000			152,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	34,972			34,972
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	186,972			186,972
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	94,447			94,447
Canada specific grants	30	801			801
Other municipalities - grants and fees	31	45,495			45,495
Fees and service charges	32	4,914			4,914
Subtotal	33	145,657			145,657
OTHER REVENUES					
Trailer revenue and licences	34	1,360			1,360
Licences and permits	35	9,162	-	-	9,162
Rents, concessions and franchises	36	145,229			145,229
Fines	37	9,000			9,000
Penalties and interest on taxes	38	16,513			16,513
Investment income - from own funds	39	-			-
- other	40	12,442			12,442
Donations	70	-			-
Sales of publications, equipment, etc	42	2,951			2,951
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	4,000			4,000
Contributions from non-consolidated entities	45	-			-
--	46	22,374			22,374
--	47	-			-
--	48	-			-
Subtotal	50	223,031	-	-	223,031
TOTAL REVENUE	51	1,728,340	-	468,717	1,259,623

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Machar Tp

2LT - SB
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Distribution by Purpose						
Tax Band	Tax Rate	Total	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	393,802	372,906	3,780	16,598	518
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	336	336	-	-	-
Managed Forest	0.115000	268	207	-	61	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	394,406	373,449	3,780	16,659	518
Subtotal Commercial		21,022	12,624	631	3,765	4,002
Subtotal Industrial		3,723	2,236	112	667	708
Pipeline	-	44,874	26,948	1,346	8,037	8,543
Other	-	-	-	-	-	-
Supplementary Taxes		3,276	2,943	16	217	100
Subtotal levied by tax rate		467,301	418,200	5,885	29,345	13,871
Railway rights-of-way		146	88	4	26	28
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		146	88	4	26	28
Total school board purposes		467,447	418,288	5,889	29,371	13,899

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Machar 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	-	-	-	-
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	-
Transportation services					
Roadways	8	-	-	-	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	35,584	4,158
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	35,584	4,158
Health Services					
Public Health Services	24	92,301	-	5,630	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	410
--	29	-	-	-	-
Subtotal	30	92,301	-	5,630	410
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	2,146	-	4,281	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	2,146	-	4,281	-
Planning and Development					
Planning and Development	41	-	-	-	346
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	801	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	801	-	346
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	94,447	801	45,495	4,914

		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	86,247	-	75,501	34,695	-	-	196,443
Protection to Persons and Property								
Fire	2	-	-	38,157	-	-	-	38,157
Police	3	-	-	64,654	-	-	-	64,654
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	-	-	16,251	-	-	-	16,251
Emergency measures	6	-	-	3,120	-	-	-	3,120
Subtotal	7	-	-	122,182	-	-	-	122,182
Transportation services								
Roadways	8	107,441	-	121,030	25,758	-	-	254,229
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	1,705	-	-	-	1,705
--	14	-	-	-	-	-	-	-
Subtotal	15	107,441	-	122,735	25,758	-	-	255,934
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	47,944	-	23,334	4,000	-	-	75,278
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	47,944	-	23,334	4,000	-	-	75,278
Health Services								
Public Health Services	24	41,578	92,001	92,164	8,000	32,752	-	266,495
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	37,058	-	-	-	37,058
Cemeteries	28	-	-	2,107	-	-	-	2,107
--	29	-	-	-	-	-	-	-
Subtotal	30	41,578	92,001	131,329	8,000	32,752	-	305,660
Social and Family Services								
General Assistance	31	-	-	-	-	148,806	-	148,806
Assistance to Aged Persons	32	-	-	-	-	23,276	-	23,276
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	172,082	-	172,082
Social Housing	90	-	-	23,114	-	-	-	23,114
Recreation and Cultural Services								
Parks and Recreation	37	-	-	20,051	-	-	-	20,051
Libraries	38	-	-	-	-	14,380	-	14,380
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	-	-	20,051	-	14,380	-	34,431
Planning and Development								
Planning and Development	41	-	-	2,798	-	-	-	2,798
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	2,798	-	-	-	2,798
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	283,210	92,001	521,044	72,453	219,214	-	1,187,922

1998 FINANCIAL INFORMATION RETURN		
Municipality		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1998.		
Machar Tp		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	13,925
Reserves and Reserve Funds	3	-
Subtotal	4	13,925
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	8,458
Canada	21	8,458
Other Municipalities	22	-
Subtotal	23	16,916
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	30,841
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	30,841
Subtotal	36	30,841
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	30,841
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-
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

Machar Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	4,867
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	8,458	8,458	-	25,974
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	8,458	8,458	-	25,974
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
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	8,458	8,458	-	30,841

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Machar Tp

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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	-	
Transportation services			
Roadways	8	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	-	
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	-	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	22,609	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
Subtotal	30	-	
Social and Family Services			
General Assistance	31	22,609	
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

For the year ended December 31, 1998.

Municipality

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		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	22,609	
Subtotal	4	22,609	
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	22,609	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	-	
Long term bank loans	18	22,609	
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	-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

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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	-	-	-			
- special are rates and special charges	51	-	-	-			
- benefiting landowners	52	-	-	-			
- user rates (consolidated entities)	53	84,156	7,845				
Recovered from reserve funds	54	-	-	-			
Recovered from unconsolidated entities							
- hydro	55	-	-	-			
- gas and telephone	57	-	-	-			
--	56	-	-	-			
--	58	-	-	-			
--	59	-	-	-			
Total	78	84,156	7,845				
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	12,294	1,156	-	-	-	-
2000	61	10,315	307	-	-	-	-
2001	62	-	-	-	-	-	-
2002	63	-	-	-	-	-	-
2003	64	-	-	-	-	-	-
2004 - 2008	65	-	-	-	-	-	-
2009 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	22,609	1,463	-	-	-	-
* 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

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

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1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

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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	-	416,615	2,943	-	419,558	418,288	1,270	-	419,558	-
	--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)	--	64	-	5,873	16	-	5,889	5,889	-	-	5,889	-
	--	65	-	-	-	-	-	-	-	-	-	-
	English Language Catholic DSB (specify)											
--	93	-	29,154	217	-	29,371	29,371	-	-	29,371	-	
--	94	-	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)	--	95	-	13,799	100	-	13,899	13,899	-	-	13,899	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	465,441	3,276	-	468,717	467,447	1,270	-	468,717	-

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Machar Tp

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		1	\$
Balance at the beginning of the year	1	159,968	
Revenues			
Contributions from revenue fund	2	58,528	
Contributions from capital fund	3	-	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	4,247	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	163	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	62,938	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	4,000	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	4,000	
Balance at the end of the year for:			
Reserves	23	188,793	
Reserve Funds	24	30,113	
Total	25	218,906	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	88,394	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	20,123	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	50,100	
- 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	22,176	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	8,000	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	30,113	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	218,906	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Machar Tp

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For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	211,197	-
Accounts receivable			
Canada	2	9,322	
Ontario	3	37,827	
Region or county	4	-	
Other municipalities	5	40,120	
School Boards	6	9,750	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	13,755	business taxes
Taxes receivable			
Current year's levies	9	78,055	
Previous year's levies	10	23,061	-
Prior year's levies	11	4,115	-
Penalties and interest	12	6,705	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	84	portion of line 20
Capital outlay to be recovered in future years	19	22,609	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	456,600	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Machar Tp

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	852		
Ontario	27	32,318		
Region or county	28	-		
Other municipalities	29	52,280		
School Boards	30	-		
Trade accounts payable	31	30,591		
Other	32	3,468		
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	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	22,609		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	218,906		
Accumulated net revenue (deficit)				
General revenue	42	86,401		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	3,185		
Recreation, community centres and arenas	51	-		
--	52	5,990		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	456,600		

ANALYSIS OF USER FEES

Municipality

Machar 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	Other 1(specify)	150	1,000	346	0
	2	Other 1(specify)	2	5	252	0
	3	Other 1(specify)	1	25	3,906	0
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			4,504	
All other user fees		22			410	
	Total	23			4,914	

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	(\$)	4	-	-	-	-	-	-	-
Minimum threshold amount:									
- dollar value	(\$)	5	-	-	-	-	-	-	-
- per cent value	(%)	6	-	-	-	-	-	-	-
Phase-in rate	(%)	7	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	8	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	9	-	-	-	-	-	-	-
- dollar value	(\$)	10	-	-	-	-	-	-	-
- per cent value	(%)	11	-	-	-	-	-	-	-
Phase-in rate	(%)	12	-	-	-	-	-	-	-
			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	(\$)	16	-	-	-	-	-		
Minimum threshold amount:									
- dollar value	(\$)	17	-	-	-	-	-		
- per cent value	(%)	18	-	-	-	-	-		
Phase-in rate	(%)	19	-	-	-	-	-		
Properties decreasing:									
No. of properties affected within class	(#)	20	-	-	-	-	-		
Total adjustments for the year	(\$)	21	-	-	-	-	-		
Minimum threshold amount:									
- dollar value	(\$)	22	-	-	-	-	-		
- per cent value	(%)	23	-	-	-	-	-		
Phase-in rate	(%)	24	-	-	-	-	-		
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	(\$)	28	-	-	-	-	-	-	
Minimum threshold amount:									
- dollar value	(\$)	29	-	-	-	-	-	-	
- per cent value	(%)	30	-	-	-	-	-	-	
Assessment value to qualify:									
- minimum	(\$)	31	-	-	-	-	-	-	
- maximum	(\$)	32	-	-	-	-	-	-	
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	(\$)	35	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	36	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	37	-	-	-	-	-	-	-
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	-	-	-	-	-	17	-
Budgetary levy change	(%)	39	-	3	-	-	-	54	-
Properties increasing:									
No. of properties affected within class	(#)	40	-	11	-	-	-	12	-
Total tax increase phase-ins for year	(\$)	41	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	42	-	1,162	-	-	-	1,226	-
Properties decreasing:									
No. of properties affected within class	(#)	43	-	9	-	-	-	5	-
Percentage used to determine decrease phase-in	(%)	44	-	-	-	-	-	-	-
Total tax decrease phase-ins for year	(\$)	45	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	46	-	750	-	-	-	1,153	-