

# 1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 51001

MUNICIPALITY OF: Tehkummah Tp

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Tehkummah 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	387,521	-	157,300	230,221
Direct water billings on ratepayers -- own municipality	2	54,169	-		54,169
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	441,690	-	157,300	284,390
PAYMENTS IN LIEU OF TAXATION					
Canada	7	927	-	-	927
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	20,020	-		20,020
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	20,947	-	-	20,947
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	183,000			183,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	15,799			15,799
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	198,799			198,799
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	34,957			34,957
Canada specific grants	30	350			350
Other municipalities - grants and fees	31	4,364			4,364
Fees and service charges	32	84,650			84,650
Subtotal	33	124,321			124,321
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	625	-	-	625
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	8,734			8,734
Investment income - from own funds	39	-			-
- other	40	3,169			3,169
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	207			207
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	12,735	-	-	12,735
TOTAL REVENUE	51	798,492	-	157,300	641,192





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Tehkummah Tp
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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
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7
Residential and Farm - general		0.460000	121,939	121,095	844	-	-
- farmland pending development -		0.460000	-	-	-	-	-
- farmland pending development -		0.460000	-	-	-	-	-
Multi-residential -general		0.460000	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.115000	3,279	3,279	-	-	-
Managed Forest		0.115000	82	82	-	-	-
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	125,300	124,456	844	-	-
Subtotal Commercial			31,141	31,141	-	-	-
Subtotal Industrial			859	859	-	-	-
Pipeline		-	-	-	-	-	-
Other		-	-	-	-	-	-
Supplementary Taxes			-	-	-	-	-
Subtotal levied by tax rate			157,300	156,456	844	-	-
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes			157,300	156,456	844	-	-

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

## 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

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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	-	-	-	6,785
Protection to Persons and Property					
Fire	2	-	-	-	869
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	869
Transportation services					
Roadways	8	-	-	4,364	4,777
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	41,921
Subtotal	15	-	-	4,364	46,698
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	29,711	-	-	2,691
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	346
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	29,711	-	-	3,037
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	818	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	818	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	13,461
Libraries	38	1,611	-	-	1,797
Other Cultural	39	2,817	350	-	6,028
Subtotal	40	4,428	350	-	21,286
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	5,975
--	46	-	-	-	-
Subtotal	47	-	-	-	5,975
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	34,957	350	4,364	84,650



1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1998.

Municipality

Tehkummah Tp
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		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	40,614	-	57,493	3,956	-	-	102,063
Protection to Persons and Property								
Fire	2	4,426	-	6,804	6,739	-	-	17,969
Police	3	-	-	29,936	-	-	-	29,936
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	3,556	-	2,517	-	-	-	6,073
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	7,982	-	39,257	6,739	-	-	53,978
Transportation services								
Roadways	8	50,067	-	124,244	-	-	-	174,311
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	5,997	-	-	-	5,997
Air Transportation	13	-	-	-	-	-	-	-
--	14	9,315	-	26,817	-	-	-	36,132
Subtotal	15	59,382	-	157,058	-	-	-	216,440
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	52,196	29,711	-	-	81,907
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	5,758	-	5,354	-	-	-	11,112
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	5,758	-	57,550	29,711	-	-	93,019
Health Services								
Public Health Services	24	-	-	-	-	12,408	-	12,408
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	5,335	-	5,335
Ambulance Services	27	-	-	-	-	34,608	-	34,608
Cemeteries	28	-	-	-	-	1,500	-	1,500
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	53,851	-	53,851
Social and Family Services								
General Assistance	31	-	-	-	-	40,940	-	40,940
Assistance to Aged Persons	32	-	-	-	-	10,162	-	10,162
Assistance to Children	33	-	-	-	-	773	-	773
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	51,875	-	51,875
Social Housing	90	-	-	-	-	13,561	-	13,561
Recreation and Cultural Services								
Parks and Recreation	37	3,226	-	4,109	12,000	-	-	19,335
Libraries	38	3,180	-	2,398	30	-	-	5,608
Other Cultural	39	3,566	-	7,716	454	-	-	11,736
Subtotal	40	9,972	-	14,223	12,484	-	-	36,679
Planning and Development								
Planning and Development	41	-	-	-	-	2,233	-	2,233
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	4,398	-	-	-	4,398
Tile Drainage and Shoreline Assistance	45	-	5,975	-	-	-	-	5,975
--	46	-	-	-	-	-	-	-
Subtotal	47	-	5,975	4,398	-	2,233	-	12,606
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	123,708	5,975	329,979	52,890	121,520	-	634,072

1998 FINANCIAL INFORMATION RETURN

Municipality

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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	4,365	
Reserves and Reserve Funds		3	36,737	
	Subtotal	4	41,102	
Long Term Liabilities Incurred				
Central Mortgage and Housing Corporation		5	-	
Ontario Financing Authority		7	-	
Commercial Area Improvement Program		9	-	
Other Ontario Housing Programs		10	-	
Ontario Clean Water Agency		11	-	
Tile Drainage and Shoreline Property Assistance Programs		12	-	
Serial Debentures		13	-	
Sinking Fund Debentures		14	-	
Long Term Bank Loans		15	-	
Long Term Reserve Fund Loans		16	-	
- -		17	-	
	Subtotal *	18	-	
Grants and Loan Forgiveness				
Ontario		20	-	
Canada		21	-	
Other Municipalities		22	-	
	Subtotal	23	-	
Other Financing				
Prepaid Special Charges		24	-	
Proceeds From Sale of Land and Other Capital Assets		25	4,056	
Investment Income				
From Own Funds		26	-	
Other		27	-	
Donations		28	-	
--		30	-	
--		31	-	
	Subtotal	32	4,056	
	Total Sources of Financing	33	45,158	
Applications				
Own Expenditures				
Short Term Interest Costs		34	-	
Other		35	45,158	
	Subtotal	36	45,158	
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	45,158	
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	-	
		19	-	
			-	

\* - Amount in Line 18 Raised on Behalf of Other Municipalities

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Tehkummah Tp

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	-
Protection to Persons and Property					
Fire	2	-	-	-	21,836
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	21,836
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	-	-	-	23,322
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	23,322
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	-	-	-	45,158

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

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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	38,806
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	38,806
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	26,494
Subtotal	47	-
Electricity	48	26,494
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	26,494	
: To Canada and agencies	2	-	
: To other	3	38,806	
Subtotal	4	65,300	
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	65,300	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	26,494	
Long term bank loans	18	38,806	
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		3,581	2,394			
- 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		3,581	2,394			
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	5,850	4,725	-	-	-	-
2000	61	6,297	4,278	-	-	-	-
2001	62	6,778	3,797	-	-	-	-
2002	63	4,241	3,280	-	-	-	-
2003	64	4,555	2,966	-	-	-	-
2004 - 2008	65	25,375	9,247	-	-	-	-
2009 onwards	79	12,204	1,508	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	65,300	29,801	-	-	-	-
* 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		-			-	-



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Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Tehkummah Tp

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15

		1	\$
Balance at the beginning of the year	1	228,489	
Revenues			
Contributions from revenue fund	2	48,525	
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	-	
- other	6	3	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	48,528	
Expenditures			
Transferred to capital fund	14	36,737	
Transferred to revenue fund	15	207	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	36,944	
Balance at the end of the year for:			
Reserves	23	238,502	
Reserve Funds	24	1,571	
Total	25	240,073	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	49,519	
Contingencies	27	-	
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	51,493	
- sanitary and storm sewers	36	-	
- parks and recreation	64	17,263	
- library	65	1,700	
- other cultural	66	10,572	
- water	38	95,916	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	12,039	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	1,571	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	240,073	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Tehkummah 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	153,023	-
Accounts receivable			
Canada	2	5,304	
Ontario	3	4,777	
Region or county	4	-	
Other municipalities	5	32	
School Boards	6	1,627	portion of taxes
Waterworks	7	17,525	receivable for
Other (including unorganized areas)	8	17,519	business taxes
Taxes receivable			
Current year's levies	9	40,992	
Previous year's levies	10	16,701	-
Prior year's levies	11	13,702	-
Penalties and interest	12	17,734	-
Less allowance for uncollectables (negative)	13	- 3,300	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	65,300	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	1,007	1,007
	Total 21	351,943	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Tehkummah Tp
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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	24,371		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	25,516		
Other	32	-		
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	65,300		
- 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	240,073		
Accumulated net revenue (deficit)				
General revenue	42	- 3,317		
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	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	351,943		

STATISTICAL DATA

For the year ended December 31, 1998.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		1
Non-line Department Support Staff	2		-
Fire	3		-
Police	4		-
Transit	5		-
Public Works	6		1
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		-
Libraries	11		-
Planning	12		-
Total	13		2
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	57,039	55,109
Employee benefits	15	8,329	3,231
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		343,710
Previous years' tax	17		11,345
Penalties and interest	18		12,097
Subtotal	19		367,152
Discounts allowed	20		-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25		-
- recoverable from upper tier	90		-
- recoverable from school boards	91		-
Transfers to tax sale and tax registration accounts	26		-
The Municipal Elderly Residents' Assistance Act - reductions	27		-
- refunds	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		-
		2 %	
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		367,152
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		-
Due date of first installment (YYYYMMDD)	32		-
Due date of last installment (YYYYMMDD)	33		-
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,980,530
Due date of last installment (YYYYMMDD)	36		19,980,930
			\$
Supplementary taxes levied with 1999 due date	37		-
5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements	
		gross expenditures	approved by the O.M.B. or Concil
		submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1 \$	2 \$
Estimated to take place		3 \$	4 \$
in 1999	58	-	-
in 2000	59	-	-
in 2001	60	-	-
in 2002	61	-	-
in 2003	62	-	-
Total	63	-	-

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	17,309		17,309	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	68	28,380	25,789
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	-	-	-
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66	-		-	-
8. Selected investments of own sinking funds as at December 31					
Own sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	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					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at Decemeber 31, 1998		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
	73	-	-	-	-
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater				1	2
				\$	
	85	-		-	-
	86	-		-	-

ANALYSIS OF USER FEES

Municipality

Tehkummah 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	Litre	1	1	21,477	0
	2		5	32	5,283	0
	3	Foot	1	5	14,002	0
	4		4,133	4,134	12,500	0
	5		10	2,981	5,975	0
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			59,237	
All other user fees		22			25,413	
	Total	23			84,650	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act

residential

1

multi-residential

2

commercial

3

office buildings

4

shopping centres

5

parking lots/  
vacant land

6

industrial

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

1

farmland

2

managed forest

3

pipeline

4

new multi-residential

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

1

office buildings

2

shopping centres

3

parking lots/  
vacant land

4

industrial

5

large industrial

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

1

commercial

2

office buildings

3

shopping centres

4

parking lots/  
vacant land

5

industrial

6

large industrial

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

1

commercial

2

office buildings

3

shopping centres

4

parking lots/  
vacant land

5

industrial

6

large industrial

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

(\$)

41

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

42

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

43

-

-

-

-

-

-

-

Percentage used to determine decrease phase-in

(%)

44

-

-

-

-

-

-

-

Total tax decrease phase-ins for year

(\$)

45

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

46

-

-

-

-

-

-

-