

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 56014**

**MUNICIPALITY OF: Black River - Matheson Tp**









# ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Black River - Matheson Tp

2LT - UP

42

For the year ended December 31, 1999.

Levy Code 1	Levy Purpose 2	RTC/ RTQ 3	RTC / RTQ Description 4	Tax Band 5	Taxable Assessment 7	Tax Rate 8	Taxes Levied 9
3300			Total supplementary taxes				
4000			<b>Subtotal levied by tax rate</b>				-
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100			<b>Subtotal special charges on tax bill</b>				-
3200			<b>Total upper tier purpose taxation</b>				-

**ANALYSIS OF TAXATION -  
SCHOOL BOARDS**

For the year ended December 31, 1999.

Municipality

Black River - Matheson Tp

**2LT - SB**  
48

	Tax Band	Tax Rate	Total	Distribution by Purpose			
				English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
	1	2	3	4	5	6	7
<b>Residential / Multi Residential/ Farmland/Managed Forest</b>							
Residential and Farm - general		0.414000	361,560	246,001	3,564	28,344	83,651
- farmland pending development -		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
Multi-residential -general		0.414000	534	534	-	-	-
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.103500	3,380	2,757	27	214	382
Managed Forest		0.103500	220	217	-	3	-
---		-	-	-	-	-	-
<b>Subtotal Residential /MR/ F/MF</b>		-	365,694	249,509	3,591	28,561	84,033
<b>Subtotal Commercial</b>			379,685	170,364	8,680	43,736	156,905
<b>Subtotal Industrial</b>			316,514	142,020	7,236	36,459	130,799
Pipeline		-	684,924	307,325	15,657	78,897	283,045
Other		-	-	-	-	-	-
Supplementary Taxes			8,716	4,803	69	674	3,170
<b>Subtotal levied by tax rate</b>			1,755,533	874,021	35,233	188,327	657,952
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
<b>Subtotal special charges on tax bills</b>			-	-	-	-	-
<b>Total school board purposes</b>			1,755,533	874,021	35,233	188,327	657,952

# 1999 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Black River - Matheson Tp

**3**  
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	24,613
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	13,595
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	315
Emergency measures	6	4,855	-	-	-
Subtotal	7	4,855	-	-	13,910
<b>Transportation services</b>					
Roadways	8	2,713	-	-	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	2,713	-	-	-
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	7,892
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	1,375
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	9,267
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	17,996
--	29	-	-	-	-
Subtotal	30	-	-	-	17,996
<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	9,772	-	-	45,988
Libraries	38	12,816	7,513	-	14,273
Other Cultural	39	5,335	1,803	-	9,498
Subtotal	40	27,923	9,316	-	69,759
<b>Planning and Development</b>					
Planning and Development	41	-	19,367	-	3,775
Commercial and Industrial	42	-	123,679	-	-
Residential Development	43	-	963	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	144,009	-	3,775
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	35,491	153,325	-	139,320

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Black River - Matheson Tp

4  
8

For the year ended December 31, 1999.

		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	269,744	-	505,293	396,257	-	-	1,171,294
<b>Protection to Persons and Property</b>								
Fire	2	84,344	-	88,237	66,030	-	-	238,611
Police	3	-	-	467,352	-	-	-	467,352
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	56,382	-	20,067	1,861	-	-	78,310
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	140,726	-	575,656	67,891	-	-	784,273
<b>Transportation services</b>								
Roadways	8	459,397	-	734,991	262,351	-	-	1,456,739
Winter Control	9	125,787	-	26,125	-	-	-	151,912
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	18,833	-	-	-	18,833
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	585,184	-	779,949	262,351	-	-	1,627,484
<b>Environmental services</b>								
Sanitary Sewer System	16	4,663	20,309	176,873	52,106	-	-	253,951
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	36,231	-	140,826	110,725	-	-	287,782
Garbage Collection	19	64	-	21,936	-	-	-	22,000
Garbage Disposal	20	22,610	-	16,271	25,546	-	-	64,427
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	63,568	20,309	355,906	188,377	-	-	628,160
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	74,952	-	74,952
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	95,857	-	95,857
Cemeteries	28	14,100	-	26,557	-	-	-	40,657
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	14,100	-	26,557	-	170,809	-	211,466
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	774,382	-	774,382
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	774,382	-	774,382
<b>Social Housing</b>	90	-	-	-	-	-	-	-
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	176,519	-	138,864	120,515	-	-	435,898
Libraries	38	50,328	-	30,370	3,374	-	-	84,072
Other Cultural	39	24,291	-	17,617	26,706	-	-	68,614
<b>Subtotal</b>	40	251,138	-	186,851	150,595	-	-	588,584
<b>Planning and Development</b>								
Planning and Development	41	18,979	-	32,028	-	-	-	51,007
Commercial and Industrial	42	71,260	-	73,244	68,069	-	-	212,573
Residential Development	43	28,476	-	12,827	-	-	-	41,303
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	118,715	-	118,099	68,069	-	-	304,883
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	1,443,175	20,309	2,548,311	1,133,540	945,191	-	6,090,526

# 1999 FINANCIAL INFORMATION RETURN

Municipality

**Black River - Matheson Tp**

**5**  
9

## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1999.

		1	\$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	-	
<b>Source of Financing</b>			
<b>Contributions from Own Funds</b>			
Revenue Fund	2	427,162	
Reserves and Reserve Funds	3	-	
<b>Subtotal</b>	4	427,162	
<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	-	
Long Term Reserve Fund Loans	16	-	
--	17	-	
<b>Subtotal *</b>	18	-	
<b>Grants and Loan Forgiveness</b>			
Ontario	20	436,457	
Canada	21	-	
Other Municipalities	22	-	
<b>Subtotal</b>	23	436,457	
<b>Other Financing</b>			
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	-	
<b>Subtotal</b>	32	-	
<b>Total Sources of Financing</b>	33	863,619	
<b>Applications</b>			
<b>Own Expenditures</b>			
Short Term Interest Costs	34	-	
Other	35	863,619	
<b>Subtotal</b>	36	863,619	
<b>Transfer of Proceeds From Long Term Liabilities to:</b>			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	-	
<b>Subtotal</b>	40	-	
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>			
	41	-	
<b>Total Applications</b>	42	863,619	
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	-	
<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	-	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
--	48	-	
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	-	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

# 1999 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Black River - Matheson Tp

**6**  
10

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	84,576
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	27,610
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,861
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	-	29,471
<b>Transportation services</b>					
Roadways	8	-	-	-	161,930
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	-	-	-	161,930
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	436,457	-	-	539,032
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	22,129
--	22	-	-	-	-
<b>Subtotal</b>	23	436,457	-	-	561,161
<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	-	-	-	20,515
Libraries	38	-	-	-	3,374
Other Cultural	39	-	-	-	2,592
<b>Subtotal</b>	40	-	-	-	26,481
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	436,457	-	-	863,619

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Black River - Matheson Tp

**7**  
11

For the year ended December 31, 1999.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
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	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
<b>Subtotal</b>	15	-
<b>Environmental services</b>		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	117,513
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
<b>Subtotal</b>	23	-
<b>Health Services</b>		
Public Health Services	24	117,513
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	-
Other Cultural	39	-
<b>Subtotal</b>	40	-
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
<b>Subtotal</b>	47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
<b>Total</b>	51	-

# 1999 FINANCIAL INFORMATION RETURN

Municipality

**Black River - Matheson Tp**

**8**  
12

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

		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	-
: To Canada and agencies	2	-
: To other	3	117,513
<b>Subtotal</b>	4	117,513
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
: Ontario	6	-
: Schoolboards	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	117,513
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	117,513
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	-
<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	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 U.S. dollars	28	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ontario Clean Water Agency - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<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	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

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

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
7. 1999 Debt Charges					
Recovered from the consolidated revenue fund					
- general tax rates	50	-	-	-	-
- special are rates and special charges	51	13,746	6,563		
- benefitting landowners	52	-	-		
- user rates (consolidated entities)	53	-	-		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
<b>Total</b>	78	13,746	6,563		
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-		
Other lump sum (balloon) repayments of long term debt	91	-	-		

		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
8. Future principal and interest payments on EXISTING net debt							
2000	61	14,433	5,876	-	-	-	-
2001	62	15,155	5,154	-	-	-	-
2002	63	15,912	4,396	-	-	-	-
2003	64	16,708	3,601	-	-	-	-
2004		17,543	2,765	-	-	-	-
2005 - 2009	65	37,762	2,855	-	-	-	-
2010 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	71	117,513	24,647	-	-	-	-

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

		1	
		\$	\$
9. Future principal payments on EXPECTED NEW debt			
2000	72	-	-
2001	73	-	-
2002	74	-	-
2003	75	-	-
2004	76	-	-
<b>Total</b>	77	-	-

10. Other notes (attach supporting schedules as required)

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



# 1999 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		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	-	872,369	4,803	-	877,172	874,021	3,151	-	877,172	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	35,324	69	-	35,393	35,232	161	-	35,393	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	188,461	674	-	189,135	188,326	809	-	189,135	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	657,684	3,170	-	660,854	657,952	2,902	-	660,854	-
--	96	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	-	1,753,838	8,716	-	1,762,554	1,755,531	7,023	-	1,762,554	-

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Black River - Matheson Tp

**10**  
15

For the year ended December 31, 1999.

		1 \$
<b>Balance at the beginning of the year</b>	1	2,577,239
<b>Revenues</b>		
Contributions from revenue fund	2	706,377
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	6,563
- other	6	4
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	712,944
<b>Expenditures</b>		
Transferred to capital fund	14	-
Transferred to revenue fund	15	81,555
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	81,555
<b>Balance at the end of the year for:</b>		
Reserves	23	3,077,449
Reserve Funds	24	131,179
<b>Total</b>	25	3,208,628
<b>Analysed as follows:</b>		
<b>Reserves and discretionary reserve funds:</b>		
Working funds	26	667,872
Contingencies	27	277,647
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	104,996
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	385,580
- sanitary and storm sewers	36	276,182
- parks and recreation	64	310,400
- library	65	-
- other cultural	66	42,658
- water	38	375,220
- transit	39	-
- housing	40	-
- industrial development	41	174,801
- other and unspecified	42	593,272
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	-
--	53	-
--	54	-
<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	3,208,628

# 1999 FINANCIAL INFORMATION RETURN

Municipality

**Black River - Matheson Tp**

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1999.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			portion of cash not in chartered banks
Cash	1	4,251,987	-
Accounts receivable			
Canada	2	44,185	
Ontario	3	589,927	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	11,776	business taxes
Taxes receivable			
Current year's levies	9	737,837	
Previous year's levies	10	97,218	-
Prior year's levies	11	26,266	1,401
Penalties and interest	12	29,735	918
Less allowance for uncollectables (negative)	13	80,852	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	110,435	portion of line 20
<b>Capital outlay to be recovered in future years</b>	19	117,513	for tax sale / tax
<b>Deferred taxes receivable</b>	60	-	registration
<b>Other long term assets</b>	20	117,513	-
<b>Total</b>	21	6,053,540	

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Black River - Matheson Tp

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1999.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	46,934				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	560,434				
Trade accounts payable	31	2,134,894				
Other	32	-				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	-				
- special area rates and special charges	35	117,513				
- benefitting landowners	36	-				
- 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	3,208,628				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	-				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	19,790				
Libraries	49	4,927				
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	-				
<b>Total</b>	59	6,053,540				

# 1999 FINANCIAL INFORMATION RETURN

Municipality

**Black River - Matheson Tp**

**12**  
17

## STATISTICAL DATA

For the year ended December 31, 1999.

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

		continuous full time employees December 31	
		1	2
		\$	\$
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	949,118	213,387
Employee benefits	15	291,636	32,171

		1	
		\$	
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>			
Cash collections: Current year's tax		16	3,200,800
Previous years' tax		17	461,857
Penalties and interest		18	82,078
<b>Subtotal</b>		<b>19</b>	<b>3,744,735</b>
Discounts allowed		20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts		25	50,672
- recoverable from upper tier		90	-
- recoverable from school boards		91	52,936
Transfers to tax sale and tax registration accounts		26	-
The Municipal Elderly Residents' Assistance Act - reductions			
- refunds		27	-
		28	-
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act			
- deferrals		92	-
- cancellations		93	-
- other		94	-
Rebates to eligible charities under section 442.1 of the Municipal Act			
- recoverable from general municipal accounts	95	-	-
- recoverable from upper tier	96	-	-
- recoverable from school boards	97	-	-
Rebates under section 442.2 of the Municipal Act			
- commercial properties		98	-
- industrial properties		99	-
--		80	-
<b>Total reductions</b>		<b>29</b>	<b>3,848,343</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	-

		1	
<b>4. Tax due dates for 1999 (lower tier municipalities only)</b>			
Interim billings: Number of installments		31	2
Due date of first installment (YYYYMMDD)		32	19,990,430
Due date of last installment (YYYYMMDD)		33	19,990,528
Final billings: Number of installments		34	1
Due date of first installment (YYYYMMDD)		35	19,991,210
Due date of last installment (YYYYMMDD)		36	-
			\$
Supplementary taxes levied with 2000 due date		37	-

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 2000	58	-	-	-	500,000
in 2001	59	-	-	-	600,000
in 2002	60	-	-	-	575,000
in 2003	61	-	-	-	450,000
in 2004	62	-	-	-	500,000
<b>Total</b>	<b>63</b>	-	-	-	2,625,000

# 1999 FINANCIAL INFORMATION RETURN

Municipality

**Black River - Matheson Tp**

**12**  
17

## STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund	loans outstanding				
		1	2				
		\$	\$				
<b>6.</b>	Ontario Home Renewal Plan trust fund at year end	<b>82</b>	13,554	13,554			
<b>7. Analysis of direct water and sewer billings as at December 31</b>							
		number of residential units	1999 billings residential units	all other properties	computer use only		
		1	2	3	4		
			\$	\$			
<b>Water</b>							
In this municipality		39	778	45,000	17,928		
In other municipalities (specify municipality)							
--		40	-	-	-		
--		41	-	-	-		
--		42	-	-	-		
--		43	-	-	-		
--		64	-	-	-		
		number of residential units	1999 billings residential units	all other properties	computer use only		
		1	2	3	4		
			\$	\$			
<b>Sewer</b>							
In this municipality		44	798	83,000	20,320		
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		<b>66</b>	-	-	-		
<b>8. Selected investments of own sinking funds as at December 31</b>							
		own municipality	other municipalities, school boards	Province	Federal		
		1	2	3	4		
		\$	\$	\$	\$		
Own sinking funds		<b>83</b>	-	-	-		
<b>9. Borrowing from own reserve funds</b>							
				1			
				\$			
Loans or advances due to reserve funds as at December 31				<b>84</b>	117,513		
<b>10. Joint boards consolidated by this municipality</b>							
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only		
		1	2	3	4		
		\$	\$	%			
name of joint boards							
--		53	-	-	-		
--		54	-	-	-		
--		55	-	-	-		
--		56	-	-	-		
--		57	-	-	-		
<b>11. Applications to the Ontario Municipal Board or to Council</b>							
		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, 1998		67	10,800	-	10,800		
Approved in 1999		68	-	-	-		
Financed in 1999		69	-	-	-		
No long term financing necessary		70	-	-	-		
Approved but not financed as at December 31, 1999		71	10,800	-	10,800		
Applications submitted but not approved as at December 31, 1999		72	-	-	-		
<b>12. Forecast of total revenue fund expenditures</b>							
		2000	2001	2002	2003	2004	
		1	2	3	4	5	
		\$	\$	\$	\$	\$	
		<b>73</b>	6,100,000	6,200,000	6,300,000	6,400,000	6,500,000
<b>13. Municipal procurement this year</b>							
			1	2			
			\$	\$			
Total construction contracts awarded		<b>85</b>	8	1,158,841			
Construction contracts awarded at \$100,000 or greater		<b>86</b>	2	841,000			

**ANALYSIS OF USER FEES**

Municipality

**Black River - Matheson Tp**

For the year ended December 31, 1999.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1					
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	<b>Subtotal</b>					
<b>All other user fees</b>					139,320	
	<b>Total</b>				139,320	