

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 53035**

**MUNICIPALITY OF: Capreol T**

# 1999 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Capreol T

1  
3

For the year ended December 31, 1999.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
	1	2	3	4	5
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	2,495,246	1,011,678	660,250	823,318
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>2,495,246</b>	<b>1,011,678</b>	<b>660,250</b>	<b>823,318</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	-	-	-	-
Canada Enterprises	8	7,588	2,255	-	5,333
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	18,081	8,916	2,250	6,915
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	7,747	2,302	-	5,445
Other municipalities and enterprises	17	12,553	3,731	-	8,822
<b>Subtotal</b>	<b>18</b>	<b>45,969</b>	<b>17,204</b>	<b>2,250</b>	<b>26,515</b>
<b>ONTARIO NON-SPECIFIC GRANTS</b>					
Community Reinvestment Fund	62	351,999			351,999
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	45,000			45,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
<b>Subtotal</b>	<b>69</b>	<b>396,999</b>			<b>396,999</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	32,957			32,957
Canada specific grants	30	86,412			86,412
Other municipalities - grants and fees	31	18,523			18,523
Fees and service charges	32	80,023			80,023
<b>Subtotal</b>	<b>33</b>	<b>217,915</b>			<b>217,915</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	21,661	-	-	21,661
Rents, concessions and franchises	36	260,331			260,331
Fines	37	1,321			1,321
Penalties and interest on taxes	38	35,699			35,699
Investment income - from own funds	39	-			-
- other	40	6,248			6,248
Donations	70	12,855			12,855
Sales of publications, equipment, etc	42	1,070			1,070
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	18,700			18,700
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-			-
--	46	-			-
--	47	24,273			24,273
--	48	6,047			6,047
<b>Subtotal</b>	<b>50</b>	<b>388,205</b>	-	-	<b>388,205</b>







# ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Capreol T

**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				661
4000			<b>Subtotal levied by tax rate</b>				<b>1,007,459</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						4,219
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100			<b>Subtotal special charges on tax bill</b>				<b>4,219</b>
3200			<b>Total upper tier purpose taxation</b>				<b>1,011,678</b>

**ANALYSIS OF TAXATION -  
SCHOOL BOARDS**

For the year ended December 31, 1999.

Municipality

Capreol T

**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	408,267	230,721	10,818	134,856	31,872
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	6,678	3,128	594	2,037	919
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	-	-	-	-	-
Managed Forest	0.103500	785	-	-	785	-
---	-	-	-	-	-	-
<b>Subtotal Residential /MR/ F/MF</b>	-	415,730	233,849	11,412	137,678	32,791
<b>Subtotal Commercial</b>		220,383	101,570	12,282	53,507	53,024
<b>Subtotal Industrial</b>		8,220	3,788	458	1,996	1,978
Pipeline	-	7,907	3,644	441	1,920	1,902
Other	-	1,621	747	90	394	390
Supplementary Taxes		-	-	-	-	-
<b>Subtotal levied by tax rate</b>		653,861	343,598	24,683	195,495	90,085
Railway rights-of-way		6,389	2,944	356	1,552	1,537
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
<b>Subtotal special charges on tax bills</b>		6,389	2,944	356	1,552	1,537
<b>Total school board purposes</b>		660,250	346,542	25,039	197,047	91,622

# 1999 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Capreol T

**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	3,720	-	4,167	35,874
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	79
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	79
<b>Transportation services</b>					
Roadways	8	4,528	-	13,076	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	5,610
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	4,528	-	13,076	5,610
<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	-	-	-	12,704
--	29	-	-	-	-
Subtotal	30	-	-	-	12,704
<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	3,640	33,146	-	23,591
Libraries	38	21,069	10,000	-	2,165
Other Cultural	39	-	20,766	1,280	-
Subtotal	40	24,709	63,912	1,280	25,756
<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	-	22,500	-	-
Subtotal	47	-	22,500	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	<b>51</b>	<b>32,957</b>	<b>86,412</b>	<b>18,523</b>	<b>80,023</b>



# 1999 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND EXPENDITURES

Municipality

Capreol T

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	284,720	-	212,769	46,322	-	-	543,811
<b>Protection to Persons and Property</b>								
Fire	2	88,246	-	40,351	12,016	-	-	140,613
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	2,884	-	8,657	-	-	-	11,541
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	91,130	-	49,008	12,016	-	-	152,154
<b>Transportation services</b>								
Roadways	8	186,096	-	152,484	51,052	-	-	389,632
Winter Control	9	42,544	-	26,121	-	-	-	68,665
Transit	10	3,698	-	43,747	2,000	-	-	49,445
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	38,784	3,396	-	-	42,180
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	232,338	-	261,136	56,448	-	-	549,922
<b>Environmental services</b>								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	6,954	-	474	-	-	-	7,428
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	16,995	-	41,281	-	-	-	58,276
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	23,949	-	41,755	-	-	-	65,704
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	14,794	-	2,767	10,490	-	-	28,051
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	14,794	-	2,767	10,490	-	-	28,051
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	3,400	-	3,400
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	3,400	-	3,400
<b>Social Housing</b>	90	-	-	-	-	-	-	-
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	249,804	-	146,868	36,500	-	-	433,172
Libraries	38	43,504	-	29,515	-	-	-	73,019
Other Cultural	39	14,048	-	18,578	-	-	-	32,626
<b>Subtotal</b>	40	307,356	-	194,961	36,500	-	-	538,817
<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	25,445	-	-	-	-	-	25,445
<b>Subtotal</b>	47	25,445	-	-	-	-	-	25,445
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	979,732	-	762,396	161,776	3,400	-	1,907,304

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Capreol T

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	156,376
Reserves and Reserve Funds	3	73,900
<b>Subtotal</b>	4	230,276
<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	378,600
Canada	21	390,000
Other Municipalities	22	-
<b>Subtotal</b>	23	768,600
<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	37,383
--	31	-
<b>Subtotal</b>	32	37,383
<b>Total Sources of Financing</b>	33	1,036,259
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	1,040,820
<b>Subtotal</b>	36	1,040,820
<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	1,040,820
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	4,561
<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	4,561
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	4,561
* - 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

Capreol T

**6**  
10

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	378,600	390,000	-	812,522
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	12,016
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	-	12,016
<b>Transportation services</b>					
Roadways	8	-	-	-	51,052
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	3,396
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	-	-	-	54,448
<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	-	-	-	-
<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	-	-	-	17,090
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	17,090
<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	-	-	-	144,744
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	-	-	-	144,744
<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	378,600	390,000	-	1,040,820

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Capreol T

**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>	<b>7</b>	<b>-</b>
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
<b>Subtotal</b>	<b>15</b>	<b>-</b>
<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	-
<b>Subtotal</b>	<b>23</b>	<b>-</b>
<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>	<b>30</b>	<b>-</b>
<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>	<b>36</b>	<b>-</b>
<b>Social Housing</b>	90	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
<b>Subtotal</b>	<b>40</b>	<b>-</b>
<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>	<b>47</b>	<b>-</b>
Electricity	48	-
Gas	49	-
Telephone	50	-
<b>Total</b>	<b>51</b>	<b>-</b>

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Municipality

Capreol T

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	-
<b>Subtotal</b>	4	-
Plus: All debt assumed by the municipality from others		
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	-
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	-
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
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	-
- 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>\$</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	87,749
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	87,749

**1999 FINANCIAL INFORMATION RETURN**

Municipality

Capreol T

**ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS**

**8**  
12

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	-	-	-	-
- 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	-	-	-	-
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	-	-	-	-	-	-
2001	62	-	-	-	-	-	-
2002	63	-	-	-	-	-	-
2003	64	-	-	-	-	-	-
2004		-	-	-	-	-	-
2005 - 2009	65	-	-	-	-	-	-
2010 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	71	-	-	-	-	-	-

\* 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

Capreol T

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	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>UPPER TIER</b>											
Included in general tax rate for upper tier purposes											
General levy	1		1,006,798	661	1,007,459	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		17,204	-	17,204	-	-	-	-	-	-
<b>Subtotal levied by tax rate -- general</b>	11	-	1,024,002	661	1,024,663	1,007,459	-	17,204	-	1,024,663	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
<b>Subtotal levied by tax rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-
<b>Speical charges</b>	19	-	4,219	-	4,219	4,219	-	-	-	4,219	-
<b>Direct water billings</b>	20	-	-	-	-	-	-	-	-	-	-
<b>Sewer surcharge on direct water billings</b>	21	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	-	1,028,221	661	1,028,882	1,011,678	-	17,204	-	1,028,882	-

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Capreol T

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	-	347,536	747	-	348,283	346,542	1,741	-	348,283	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	24,955	90	-	25,045	25,039	6	-	25,045	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	196,792	394	-	197,186	197,047	139	-	197,186	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	91,596	390	-	91,986	91,622	364	-	91,986	-
--	96	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	36	-	660,879	1,621	-	662,500	660,250	2,250	-	662,500	-



# 1999 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Capreol T
-----------

**10**  
15

For the year ended December 31, 1999.

		1 \$
<b>Balance at the beginning of the year</b>	1	265,831
<b>Revenues</b>		
Contributions from revenue fund	2	5,400
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	707
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	6,107
<b>Expenditures</b>		
Transferred to capital fund	14	73,900
Transferred to revenue fund	15	18,700
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	92,600
<b>Balance at the end of the year for:</b>		
Reserves	23	105,029
Reserve Funds	24	74,309
<b>Total</b>	25	179,338
<b>Analysed as follows:</b>		
<b>Reserves and discretionary reserve funds:</b>		
Working funds	26	3,052
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	74,309
Insurance	32	5,000
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	75,486
- sanitary and storm sewers	36	-
- parks and recreation	64	177
- library	65	925
- other cultural	66	1,000
- water	38	-
- transit	39	19,389
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
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	179,338

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Capreol T

**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	20,949	19,268
Accounts receivable			
Canada	2	22,084	
Ontario	3	160	
Region or county	4	6,086	
Other municipalities	5	-	
School Boards	6	2,873	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	43,499	business taxes
Taxes receivable			
Current year's levies	9	211,417	
Previous year's levies	10	67,388	-
Prior year's levies	11	51,279	-
Penalties and interest	12	31,354	-
Less allowance for uncollectables (negative)	13	- 4,131	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	74,063	
Other current assets	18	-	portion of line 20
<b>Capital outlay to be recovered in future years</b>	19	-	for tax sale / tax
<b>Deferred taxes receivable</b>	60	-	registration
<b>Other long term assets</b>	20	1,167	1,167
<b>Total</b>	21	528,188	

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Capreol T

11  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1999.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	90,000				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	204				
Region or county	28	807				
Other municipalities	29	8,807				
School Boards	30	-				
Trade accounts payable	31	-				
Other	32	73,146				
Other current liabilities	33	239,113				
<b>Net long term liabilities</b>						
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	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	179,338				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	71,721				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	12,845				
Cemetaries	50	-				
Recreation, community centres and arenas	51	210				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	4,561				
<b>Total</b>	59	528,188				

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Capreol T

**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	4
Non-line Department Support Staff	2	-
Fire	3	-
Police	4	-
Transit	5	-
Public Works	6	5
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	4
Libraries	11	2
Planning	12	-
<b>Total</b>	<b>13</b>	<b>15</b>

		continuous full time employees December 31	
		1 \$	2 \$
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	505,207	326,617
Employee benefits	15	135,204	11,409

		1 \$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	2,267,351
Previous years' tax	17	128,082
Penalties and interest	18	27,237
<b>Subtotal</b>	<b>19</b>	<b>2,422,670</b>
Discounts allowed	20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act		
- recoverable from general municipal accounts	25	2,716
- recoverable from upper tier	90	3,338
- recoverable from school boards	91	1,777
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>2,430,501</b>
Amounts added to the tax roll for collection purposes only	30	386
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	19,990,329
Due date of last installment (YYYYMMDD)	33	19,990,428
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19,990,928
Due date of last installment (YYYYMMDD)	36	19,991,027
<b>Total</b>	<b>37</b>	<b>\$</b>
Supplementary taxes levied with 2000 due date		-

		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	-	-	-	-
in 2001	59	-	-	-	-
in 2002	60	-	-	-	-
in 2003	61	-	-	-	-
in 2004	62	-	-	-	-
<b>Total</b>	<b>63</b>	-	-	-	-

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Capreol T

12  
17

## STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund	loans outstanding
		1	2
		\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	-
7. Analysis of direct water and sewer billings as at December 31			
		number of residential units	1999 billings residential units
		1	2
		\$	\$
		all other properties	computer use only
		3	4
		\$	\$
Water	In this municipality	39	-
	In other municipalities (specify municipality)		
	--	40	-
	--	41	-
	--	42	-
	--	43	-
	--	64	-
		number of residential units	1999 billings residential units
		1	2
		\$	\$
		all other properties	computer use only
		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	-
8. Selected investments of own sinking funds as at December 31			
		own municipality	other municipalities, school boards
		Province	Federal
		1	2
		\$	\$
		3	4
		\$	\$
Own sinking funds	83	-	-
9. Borrowing from own reserve funds			
			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
		1	2
		\$	\$
		this municipality's share of total municipal contributions	for computer use only
		3	4
		%	\$
name of joint boards			
	--	53	-
	--	54	-
	--	55	-
	--	56	-
	--	57	-
11. Applications to the Ontario Municipal Board or to Council			
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.
		other submitted to Council	total
		1	2
		\$	\$
		4	3
		\$	\$
Approved but not financed as at December 31, 1998		67	-
Approved in 1999		68	-
Financed in 1999		69	-
No long term financing necessary		70	-
Approved but not financed as at December 31, 1999		71	-
Applications submitted but not approved as at Decemeber 31, 1999		72	-
12. Forecast of total revenue fund expenditures			
		2000	2001
		2002	2003
		2004	
		1	2
		\$	\$
		3	4
		\$	\$
		5	\$
73		1,945,400	1,985,300
		2,023,900	2,064,300
		2,105,500	
13. Municipal procurement this year			
		1	2
		-	\$
Total construction contracts awarded		85	-
Construction contracts awarded at \$100,000 or greater		86	-

**ANALYSIS OF USER FEES**

Municipality

Capreol T

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	Hour	10	15	27,901	0
	10	Each	5	6	5,610	0
	28	Each	110	250	12,704	0
	Subtotal				46,215	
All other user fees					33,808	
	Total				80,023	