

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 2036

MUNICIPALITY OF: Clarence-Rockland C

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Clarence-Rockland C

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For the year ended December 31, 1999.

		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	12,681,969	4,178,935	3,863,213	4,639,821
Direct water billings on ratepayers -- own municipality	2	1,090,606	-		1,090,606
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	359,316	-		359,316
-- other municipalities	5	-	-		-
Subtotal	6	14,131,891	4,178,935	3,863,213	6,089,743
PAYMENTS IN LIEU OF TAXATION					
Canada	7	12,839	2,676	-	10,163
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	103,228	29,762		73,466
Ontario Enterprises					
Ontario Housing Corporation	12	15,004	6,095	2,240	6,669
Ontario Hydro	13	14,175	1,109	-	13,066
Liquor Control Board of Ontario	14	5,489	2,621	-	2,868
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	150,735	42,263	2,240	106,232
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,703,000			1,703,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	25,883			25,883
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	1,728,883			1,728,883
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	393,738			393,738
Canada specific grants	30	6,228			6,228
Other municipalities - grants and fees	31	153,931			153,931
Fees and service charges	32	1,447,483			1,447,483
Subtotal	33	2,001,380			2,001,380
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	19,932	-	-	19,932
Rents, concessions and franchises	36	-			-
Fines	37	2,981			2,981
Penalties and interest on taxes	38	214,406			214,406
Investment income - from own funds	39	104,280			104,280
- other	40	-			-
Donations	70	-			-
Sales of publications, equipment, etc	42	748			748
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	543,635			543,635
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-			-
--	46	-			-
--	47	58,200			58,200
--	48	27,661			27,661
Subtotal	50	971,843	-	-	971,843

ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Clarence-Rockland C

2LT - UP

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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				30,462
4000			Subtotal levied by tax rate				4,178,935
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			Subtotal special charges on tax bill				-
3200			Total upper tier purpose taxation				4,178,935

**ANALYSIS OF TAXATION -
SCHOOL BOARDS**

For the year ended December 31, 1999.

Municipality

Clarence-Rockland C

2LT - SB
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Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.414000	2,784,607	603,136	135,321	301,321	1,744,829
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	23,733	9,410	1,285	772	12,266
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	26,499	4,728	153	2,342	19,276
Managed Forest	0.103500	565	102	19	73	371
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	2,835,404	617,376	136,778	304,508	1,776,742
Subtotal Commercial		891,541	363,740	33,022	153,496	341,283
Subtotal Industrial		101,059	41,231	3,743	17,399	38,686
Pipeline	-	11,451	4,672	424	1,972	4,383
Other	-	-	-	-	-	-
Supplementary Taxes		23,758	4,051	1,407	1,298	17,002
Subtotal levied by tax rate		3,863,213	1,031,070	175,374	478,673	2,178,096
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		3,863,213	1,031,070	175,374	478,673	2,178,096

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Clarence-Rockland C

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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	-	-	-	31,533
Protection to Persons and Property					
Fire	2	-	-	-	385
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	186,625
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	187,010
Transportation services					
Roadways	8	8,971	-	1,824	17,979
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	8,971	-	1,824	17,979
Environmental services					
Sanitary Sewer System	16	-	-	-	227,149
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	126,575
Garbage Collection	19	6,538	-	-	33,643
Garbage Disposal	20	-	-	-	67,959
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	6,538	-	-	455,326
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	342,797	-	152,107	261,456
--	35	-	-	-	-
Subtotal	36	342,797	-	152,107	261,456
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	6,228	-	377,782
Libraries	38	28,935	-	-	9,263
Other Cultural	39	-	-	-	-
Subtotal	40	28,935	6,228	-	387,045
Planning and Development					
Planning and Development	41	-	-	-	46,153
Commercial and Industrial	42	-	-	-	1,009
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	6,497	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	59,972
--	46	-	-	-	-
Subtotal	47	6,497	-	-	107,134
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	393,738	6,228	153,931	1,447,483

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

Municipality

Clarence-Rockland C

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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
		\$	\$	\$	\$	\$	\$	\$
General Government	1	551,634	40,391	308,285	913,062	-	156,671	1,656,701
Protection to Persons and Property								
Fire	2	150,209	27,381	84,128	48,517	-	-	310,235
Police	3	-	-	1,397,510	-	-	-	1,397,510
Conservation Authority	4	-	-	-	-	23,929	-	23,929
Protective inspection and control	5	247,574	-	33,540	-	-	-	281,114
Emergency measures	6	656	-	7,273	39,366	-	-	47,295
Subtotal	7	398,439	27,381	1,522,451	87,883	23,929	-	2,060,083
Transportation services								
Roadways	8	486,719	139,562	636,428	401,017	-	-	1,663,726
Winter Control	9	78,990	-	227,974	-	-	-	306,964
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	210	-	94,490	5,244	-	-	99,944
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	565,919	139,562	958,892	406,261	-	-	2,070,634
Environmental services								
Sanitary Sewer System	16	20,593	656,822	352,722	251,708	124,026	50,000	1,207,819
Storm Sewer System	17	-	-	4,245	-	-	-	4,245
Waterworks System	18	61,173	244,482	619,669	110,517	124,026	50,000	1,209,867
Garbage Collection	19	125,211	-	203,648	-	-	-	328,859
Garbage Disposal	20	33,373	-	188,840	-	-	-	222,213
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	240,350	901,304	1,369,124	362,225	-	100,000	2,973,003
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	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	596,525	4,903	127,781	-	-	56,671	785,880
--	35	-	-	-	-	-	-	-
Subtotal	36	596,525	4,903	127,781	-	-	56,671	785,880
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	376,206	26,186	369,567	141,500	-	-	913,459
Libraries	38	88,270	-	62,402	-	-	-	150,672
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	464,476	26,186	431,969	141,500	-	-	1,064,131
Planning and Development								
Planning and Development	41	128,151	-	16,838	6,399	-	-	151,388
Commercial and Industrial	42	-	-	1,009	155,198	-	-	156,207
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	4,302	-	6,081	1,402	-	-	11,785
Tile Drainage and Shoreline Assistance	45	-	55,577	-	-	-	-	55,577
--	46	-	-	-	-	-	-	-
Subtotal	47	132,453	55,577	23,928	162,999	-	-	374,957
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,949,796	1,195,304	4,742,430	2,073,930	23,929	-	10,985,389

1999 FINANCIAL INFORMATION RETURN

Municipality

Clarence-Rockland C

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1999.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	819,012	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	821,012	
Reserves and Reserve Funds	3	881,833	
Subtotal	4	1,702,845	
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	460,363	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	460,363	
Other Financing			
Prepaid Special Charges	24	9,084	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	29,998	
--	31	170,100	
Subtotal	32	209,182	
Total Sources of Financing	33	2,372,390	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	1,971,282	
Subtotal	36	1,971,282	
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	1,971,282	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	417,904	
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	152,562	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	265,342	
--	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	417,904	
* - 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

Clarence-Rockland C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	242,656	-	-	359,519
Protection to Persons and Property					
Fire	2	-	-	-	23,017
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	41,741
Subtotal	7	-	-	-	64,758
Transportation services					
Roadways	8	136,667	-	-	1,197,164
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	5,844
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	136,667	-	-	1,203,008
Environmental services					
Sanitary Sewer System	16	-	-	-	39,394
Storm Sewer System	17	3,404	-	-	9,250
Waterworks System	18	-	-	-	14,202
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	63,999	-	-	63,999
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	67,403	-	-	126,845
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	-	-	-	125,607
Libraries	38	10,000	-	-	19,545
Other Cultural	39	-	-	-	-
Subtotal	40	10,000	-	-	145,152
Planning and Development					
Planning and Development	41	1,598	-	-	7,997
Commercial and Industrial	42	-	-	-	55,592
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	2,039	-	-	8,411
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	3,637	-	-	72,000
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	460,363	-	-	1,971,282

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Clarence-Rockland C

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For the year ended December 31, 1999.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	258,909
Police	3	75,331
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	75,331
Winter Control	9	235,873
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	235,873
Storm Sewer System	17	6,406,693
Waterworks System	18	-
Garbage Collection	19	2,213,803
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	8,620,496
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	241,220
Subtotal	36	-
Social Housing	90	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	183,952
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	183,952
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	159,586
Subtotal	47	-
Electricity	48	159,586
Gas	49	-
Telephone	50	-
Total	51	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Clarence-Rockland C

**ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS**

For the year ended December 31, 1999.

		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	159,586
: To Canada and agencies	2	-
: To other	3	9,615,781
Subtotal	4	9,775,367
Plus: All debt assumed by the municipality from others		
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	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	9,775,367
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	323,387
Long term bank loans	18	9,405,790
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	46,190
\$		
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
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	-
\$		
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds		
Ontario Clean Water Agency - sewer	29	-
- water	30	-
	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	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Clarence-Rockland C

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

		total		
		accumulated	outstanding	debt
		surplus (deficit)	capital obligation	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	
		\$		\$	
Recovered from the consolidated revenue fund					
- general tax rates	50	183,380	55,042		
- special are rates and special charges	51	243,703	382,244		
- benefitting landowners	52	39,652	15,925		
- user rates (consolidated entities)	53	130,590	144,768		
Recovered from reserve funds	54	11,865	10,238		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	609,190	608,217		
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
		\$	\$	\$	\$	\$	\$
2000	61	496,065	566,582	12,515	14,492	-	-
2001	62	516,178	535,652	13,306	13,700	-	-
2002	63	521,655	503,648	14,148	12,859	-	-
2003	64	500,487	471,918	15,043	11,963	-	-
2004		483,856	442,246	15,995	11,012	-	-
2005 - 2009	65	2,607,148	1,744,462	96,496	38,538	-	-
2010 onwards	79	4,408,758	916,500	73,717	7,206	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	9,534,147	5,181,008	241,220	109,770	-	-

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

		1	
		\$	
2000	72	-	-
2001	73	-	-
2002	74	-	-
2003	75	-	-
2004	76	-	-
Total	77	-	-

10. Other notes (attach supporting schedules as required)

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

1999 FINANCIAL INFORMATION RETURN

Municipality

Clarence-Rockland C

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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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		4,148,473	30,462	4,178,935	-	-	-	-	-	-
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		42,263	-	42,263	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	4,190,736	30,462	4,221,198	4,178,935	-	42,263	-	4,221,198	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	4,190,736	30,462	4,221,198	4,178,935	-	42,263	-	4,221,198	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Clarence-Rockland C

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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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
English Language Public DSB (specify)											
--	62	-	1,027,844	4,051	-	1,031,895	1,031,070	825	-	1,031,895	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	174,203	1,407	-	175,610	175,374	236	-	175,610	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	477,375	1,298	-	478,673	478,673	-	-	478,673	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	2,162,273	17,002	-	2,179,275	2,178,096	1,179	-	2,179,275	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	3,841,695	23,758	-	3,865,453	3,863,213	2,240	-	3,865,453	-

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Clarence-Rockland C

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For the year ended December 31, 1999.

		1 \$
Balance at the beginning of the year	1	2,999,139
Revenues		
Contributions from revenue fund	2	1,252,918
Contributions from capital fund	3	-
Development Charges Act	67	176,333
Lot levies and subdivider contributions	60	52,599
Recreational land (the Planning Act)	61	11,439
Investment income - from own funds	5	77,876
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	1,571,165
Expenditures		
Transferred to capital fund	14	881,833
Transferred to revenue fund	15	543,635
Charges for long term liabilities - principal and interest	16	22,103
--	63	13,474
--	20	27,793
--	21	-
Total expenditure	22	1,488,838
Balance at the end of the year for:		
Reserves	23	1,917,598
Reserve Funds	24	1,163,868
Total	25	3,081,466
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	747,136
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	71,129
- sanitary and storm sewers	36	279,521
- parks and recreation	64	976,702
- library	65	1,057
- other cultural	66	-
- water	38	108,167
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	474,344
Waterworks current purposes	49	50,880
Transit current purposes	50	-
Library current purposes	51	-
--	52	-
--	53	-
--	54	-
Obligatory reserve funds:		
Development Charges Act	68	122,017
Lot levies and subdivider contributions	44	210,111
Recreational land (the Planning Act)	46	20,315
Parking revenues	45	20,087
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
Total	58	3,081,466

1999 FINANCIAL INFORMATION RETURN

Municipality

Clarence-Rockland C

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1999.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	1,277,076	2,000
Accounts receivable			portion of cash not in chartered banks
Canada	2	53,712	
Ontario	3	6,553	
Region or county	4	2,183	
Other municipalities	5	10,207	
School Boards	6	4,368,816	portion of taxes
Waterworks	7	574,716	receivable for
Other (including unorganized areas)	8	155,618	business taxes
Taxes receivable			
Current year's levies	9	960,643	
Previous year's levies	10	325,146	2,019
Prior year's levies	11	112,289	1,288
Penalties and interest	12	130,098	813
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	95,763	portion of line 20
Capital outlay to be recovered in future years	19	9,775,367	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	438,615	842
Total	21	18,286,802	

1999 FINANCIAL INFORMATION RETURN

Municipality

Clarence-Rockland C

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	2,594				
Ontario	27	86,407				
Region or county	28	12,836				
Other municipalities	29	22,606				
School Boards	30	20,920				
Trade accounts payable	31	4,961,409				
Other	32	378				
Other current liabilities	33	879,262				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	754,065				
- special area rates and special charges	35	6,100,840				
- benefitting landowners	36	159,586				
- user rates (consolidated entities)	37	2,519,656				
Recoverable from Reserve Funds	38	241,220				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	46,190				
Reserves and reserve funds	41	3,081,466				
Accumulated net revenue (deficit)						
General revenue	42	26				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	122,677				
Libraries	49	30,302				
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	417,904				
Total	59	18,286,802				

1999 FINANCIAL INFORMATION RETURN

Municipality

Clarence-Rockland C

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STATISTICAL DATA

For the year ended December 31, 1999.

		1
1. Number of continuous full time employees as at December 31		
Administration	1	9
Non-line Department Support Staff	2	-
Fire	3	-
Police	4	2
Transit	5	-
Public Works	6	19
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	14
Parks and Recreation	10	7
Libraries	11	2
Planning	12	4
Total	13	57

		continuous full time employees December 31	
			other
		1	2
2. Total expenditures during the year on:		\$	\$
Wages and salaries	14	1,834,953	644,038
Employee benefits	15	470,782	-

		1
3. Reductions of tax roll during the year (lower tier municipalities only)		\$
Cash collections: Current year's tax	16	11,894,770
Previous years' tax	17	811,123
Penalties and interest	18	230,203
Subtotal	19	12,936,096
Discounts allowed	20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act		
- recoverable from general municipal accounts	25	17,382
- recoverable from upper tier	90	17,626
- recoverable from school boards	91	38,029
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	-
Total reductions	29	13,009,133
Amounts added to the tax roll for collection purposes only	30	30,269
Business taxes written off under subsection 441(1) of the Municipal Act	81	-

		1
4. Tax due dates for 1999 (lower tier municipalities only)		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19,990,226
Due date of last installment (YYYYMMDD)	33	19,990,430
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19,990,831
Due date of last installment (YYYYMMDD)	36	19,990,930
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
Estimated to take place		1	2	3	4
in 2000	58	\$ -	\$ -	\$ -	\$ -
in 2001	59	-	-	-	-
in 2002	60	-	-	-	-
in 2003	61	-	-	-	-
in 2004	62	-	-	-	-
Total	63	-	-	-	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Clarence-Rockland C

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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	19,161	18,783		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	39	3,885	1,022,731	67,875	
	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	
			\$	\$		
Sewer	In this municipality	44	3,069	323,773	35,543	
	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	In this municipality	83	-	-	-	
9. Borrowing from own reserve funds						
				1	\$	
Loans or advances due to reserve funds as at December 31				84	46,190	
10. Joint boards consolidated by this municipality						
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%	\$	
name of joint boards	In this municipality	53	-	-	-	
	--	54	-	-	-	
	--	55	-	-	-	
	--	56	-	-	-	
	--	57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
Approved but not financed as at December 31, 1998	In this municipality	67	242,200	-	242,200	
	Approved in 1999	68	-	-	-	
	Financed in 1999	69	-	-	-	
	No long term financing necessary	70	-	-	-	
	Approved but not financed as at December 31, 1999	71	242,200	-	242,200	
	Applications submitted but not approved as at December 31, 1999	72	-	-	-	
12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
		73	-	-	-	-
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

Clarence-Rockland C

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					
	Subtotal					
All other user fees					1,447,483	
	Total				1,447,483	