

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 54042**

**MUNICIPALITY OF: James Tp**

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1999.

Municipality

James Tp

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	396,443	-	147,124	249,319
Direct water billings on ratepayers -- own municipality	2	48,889	-		48,889
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	445,332	-	147,124	298,208
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	17,717	-		17,717
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	13,937	-	1,826	12,111
Ontario Hydro	13	260	-	-	260
Liquor Control Board of Ontario	14	4,803	-	-	4,803
Other	15	232	-	232	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	3,073	-	-	3,073
Subtotal	18	40,022	-	2,058	37,964
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	197,969			197,969
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	35,000			35,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	232,969			232,969
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	6,846			6,846
Canada specific grants	30	3,085			3,085
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	182,807			182,807
Subtotal	33	192,738			192,738
OTHER REVENUES					
Trailer revenue and licences	34	1,178			1,178
Licences and permits	35	1,197	-	-	1,197
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	6,829			6,829
Investment income - from own funds	39	-			-
- other	40	5,886			5,886
Donations	70	-			-
Sales of publications, equipment, etc	42	34,616			34,616
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	125,287			125,287
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	5,226			5,226
--	46	-			-
--	47	-			-
--	48	8,288			8,288
Subtotal	50	188,507	-	-	188,507

## ANALYSIS OF TAXATION - OWN PURPOSES

For the year ended December 31, 1999.

Municipality

James Tp

## 2LT - OP

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[illegible]





ANALYSIS OF TAXATION - UPPER  
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

James Tp

2LT - UP  
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Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					
4000	Subtotal levied by tax rate						-
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						-

ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

James Tp
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2LT - SB  
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Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.414000	45,708	32,669	828	3,346	8,865
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	239	130	-	-	109
Managed Forest	0.103500	20	20	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	45,967	32,819	828	3,346	8,974
Subtotal Commercial		37,353	16,760	854	4,303	15,436
Subtotal Industrial		41,540	18,638	950	4,785	17,167
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		22,264	10,188	499	2,549	9,028
Subtotal levied by tax rate		147,124	78,405	3,131	14,983	50,605
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		147,124	78,405	3,131	14,983	50,605

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

James Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	-	-	-	10,312
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	-
Transportation services					
Roadways	8	-	-	-	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	788
--	29	-	-	-	-
Subtotal	30	-	-	-	788
Social and Family Services					
General Assistance	31	2,127	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	2,127	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	640	3,085	-	4,950
Libraries	38	3,996	-	-	771
Other Cultural	39	-	-	-	-
Subtotal	40	4,636	3,085	-	5,721
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	165,986
Residential Development	43	83	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	83	-	-	165,986
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	6,846	3,085	-	182,807



		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	67,011	-	129,423	12,206	-	-	208,640
Protection to Persons and Property								
Fire	2	5,322	-	12,628	8,978	-	-	26,928
Police	3	-	-	30,071	-	-	-	30,071
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	-	-	818	-	-	-	818
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	5,322	-	43,517	8,978	-	-	57,817
Transportation services								
Roadways	8	13,283	-	62,992	7,388	-	-	83,663
Winter Control	9	3,871	-	7,356	-	-	-	11,227
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	11,886	-	-	-	11,886
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	17,154	-	82,234	7,388	-	-	106,776
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	1,633	-	38,813	9,881	-	-	50,327
Garbage Collection	19	-	-	11,273	-	-	-	11,273
Garbage Disposal	20	4,908	-	2,917	-	-	-	7,825
Pollution Control	21	263	-	277	-	-	-	540
--	22	-	-	-	-	-	-	-
Subtotal	23	6,804	-	53,280	9,881	-	-	69,965
Health Services								
Public Health Services	24	73	-	1,680	-	15,014	-	16,767
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	123	-	-	-	123
Ambulance Services	27	-	-	-	-	13,128	-	13,128
Cemeteries	28	2,971	-	2,875	950	-	-	6,796
--	29	-	-	-	-	-	-	-
Subtotal	30	3,044	-	4,678	950	28,142	-	36,814
Social and Family Services								
General Assistance	31	-	-	-	-	89,548	-	89,548
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	89,548	-	89,548
Social Housing	90	-	-	-	-	749	-	749
Recreation and Cultural Services								
Parks and Recreation	37	18,036	-	24,528	-	-	-	42,564
Libraries	38	7,725	-	8,710	1,900	-	-	18,335
Other Cultural	39	1,797	-	1,025	-	-	-	2,822
Subtotal	40	27,558	-	34,263	1,900	-	-	63,721
Planning and Development								
Planning and Development	41	-	-	-	-	-	-	-
Commercial and Industrial	42	-	-	205,352	111,158	-	-	316,510
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	205,352	111,158	-	-	316,510
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	126,893	-	552,747	152,461	118,439	-	950,540

1999 FINANCIAL INFORMATION RETURN

Municipality

James Tp

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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	-	4,399	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		136,852	
Reserves and Reserve Funds	3		-	
Subtotal	4		136,852	
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		44,572	
Subtotal *	18		44,572	
Grants and Loan Forgiveness				
Ontario	20		20,329	
Canada	21		-	
Other Municipalities	22		-	
Subtotal	23		20,329	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		-	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		-	
--	30		-	
--	31		-	
Subtotal	32		-	
Total Sources of Financing	33		201,753	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		206,152	
Subtotal	36		206,152	
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		206,152	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		-	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44		-	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		-	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		-	
	19		-	
			-	

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

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

James Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	44,572
Protection to Persons and Property					
Fire	2	20,329	-	-	29,307
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	20,329	-	-	29,307
Transportation services					
Roadways	8	-	-	-	7,388
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	7,388
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	1,900
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	1,900
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	122,985
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	122,985
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	20,329	-	-	206,152

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

James Tp

		1
		\$
General Government	1	-
Protection to Persons and Property		
Fire	2	44,572
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	-
Public Health Inspection and Control	25	-
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	-
--	35	-
Subtotal	36	-
Social Housing	90	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

James Tp

		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	44,572	
: To Canada and agencies	2	-	
: To other	3	-	
Subtotal	4	44,572	
Plus: All debt assumed by the municipality from others	5	-	
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	44,572	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	44,572	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	-	
--	24	-	
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-	
- par value of this amount in U.S. dollars	26	-	
Other - Canadian dollar equivalent included in line 15 above	27	-	
- par value of this amount in U.S. dollars	28	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	29	-	
Ontario Clean Water Agency - sewer	30	-	
- water	31	-	
			\$
4. Actuarial balance of own sinking funds at year end	32	-	
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits	33	-	
Total liability under OMERS plans			
- initial unfunded	34	-	
- actuarial deficiency	35	-	
Total liability for own pension funds			
- initial unfunded	36	-	
- actuarial deficiency	37	-	
Outstanding loans guarantee	38	-	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support	39	-	
- university support	40	-	
- leases and other agreements	41	-	
Other (specify)	42	-	
--	43	-	
--	44	-	
Total	45	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

James Tp

6. Ontario Clean Water Agency Provincial Projects					
		accumulated surplus (deficit)	total outstanding capital obligation	debt charges	
		1	2	3	
		\$	\$	\$	
Water projects - for this municipality only	46	-	-	-	
- share of integrated projects	47	-	-	-	
Sewer projects - for this municipality only	48	-	-	-	
- share of integrated projects	49	-	-	-	
7. 1999 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
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	-	-		
Total	78	-	-		
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-		
Other lump sum (balloon) repayments of long term debt	91	-	-		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	recoverable from unconsolidated entities
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
2000	61	7,428	-	-	-
2001	62	7,428	-	-	-
2002	63	7,428	-	-	-
2003	64	7,428	-	-	-
2004		7,428	-	-	-
2005 - 2009	65	7,432	-	-	-
2010 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	44,572	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
2000	72	-			
2001	73	-			
2002	74	-			
2003	75	-			
2004	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
		principal		interest	
		1	2		
		\$	\$		
Repayment of Provincial Special Assistance	92	-	-		
Other long term debt refinanced	93	-	-		

## 1999 FINANCIAL INFORMATION RETURN

Municipality

James Tp

## 9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1999.*

[illegible]

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

James Tp

9LT  
13

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	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
English Language Public DSB (specify)												
	62	-	69,509	10,187	-	79,696	78,406	1,290	-	79,696	-	
	63	-	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	64	-	2,657	499	-	3,156	3,131	25	-	3,156	-	
	65	-	-	-	-	-	-	-	-	-	-	
English Language Catholic DSB (specify)												
	93	-	12,720	2,549	-	15,269	14,983	286	-	15,269	-	
	94	-	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)												
	95	-	42,033	9,028	-	51,061	50,604	457	-	51,061	-	
	96	-	-	-	-	-	-	-	-	-	-	
Total school boards		36	-	126,919	22,263	-	149,182	147,124	2,058	-	149,182	-



1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

James Tp

10  
15

		1	\$
Balance at the beginning of the year	1	445,215	
Revenues			
Contributions from revenue fund	2	15,610	
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	649	
- other	6	2,937	
--	9	465	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	19,661	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	125,287	
Charges for long term liabilities - principal and interest	16	-	
--	63	2,659	
--	20	-	
--	21	-	
Total expenditure	22	127,946	
Balance at the end of the year for:			
Reserves	23	327,608	
Reserve Funds	24	9,323	
Total	25	336,931	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	170,495	
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	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	9,323	
- water	38	78,683	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	78,430	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	-	
--	53	-	
--	54	-	
Obligatory reserve funds:			
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	-	
Total	58	336,931	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

James Tp

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	289,270	289,270
Accounts receivable			
Canada	2	4,549	
Ontario	3	62,535	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	1,572	portion of taxes
Waterworks	7	872	receivable for
Other (including unorganized areas)	8	54,485	business taxes
Taxes receivable			
Current year's levies	9	24,671	
Previous year's levies	10	13,591	-
Prior year's levies	11	8,280	-
Penalties and interest	12	2,924	-
Less allowance for uncollectables (negative)	13	- 20,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	44,572	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	21	487,321	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

James Tp

For the year ended December 31, 1999.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	13,705		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	89,118		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	44,572		
- 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	-		
Reserves and reserve funds	41	336,931		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	2,995		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	487,321		



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		15,525	
15,525				15,525	
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	
		\$		\$	
Water		3		4	
In this municipality		201		46,711	
In other municipalities (specify municipality)		2,178			
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
Sewer		number of residential units		1999 billings residential units	
In this municipality		all other properties		computer use only	
In other municipalities (specify municipality)		1		2	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		water		sewer	
		1		2	
66		-		-	
8. Selected investments of own sinking funds as at December 31					
		own municipality		other municipalities, school boards	
		Province		Federal	
		1		2	
		\$		\$	
Own sinking funds		3		4	
83		-		-	
9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31		84		-	
10. Joint boards consolidated by this municipality					
		total board expenditure		contribution from this municipality	
		this municipality's share of total municipal contributions		for computer use only	
		1		2	
		\$		\$	
name of joint boards		3		4	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
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	
		\$		\$	
Approved but not financed as at December 31, 1998		4		3	
Approved in 1999		-		-	
Financed in 1999		44,572		44,572	
No long term financing necessary		44,572		44,572	
Approved but not financed as at December 31, 1999		-		-	
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	
		\$		\$	
73		960,000		970,000	
		980,000		990,000	
		1,000,000			
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

James 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					
	Subtotal	21				
All other user fees		22			182,807	
	Total	23			182,807	