

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 15024**

**MUNICIPALITY OF: Lakefield V**

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

1  
3

		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	2,993,181	511,085	793,737	1,688,360
Direct water billings on ratepayers -- own municipality	2	637,324	-		637,324
-- other municipalities	3	1,369	-		1,369
Sewer surcharge on direct water billings -- own municipality	4	325,155	-		325,155
-- other municipalities	5	13,961	-		13,961
Subtotal	6	3,970,990	511,085		793,737
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	23,038	2,578	-	20,460
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	41,725	8,626	5,068	28,031
Ontario Hydro	13	7,738	886	-	6,852
Liquor Control Board of Ontario	14	5,379	1,266	-	4,113
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	14,013	1,682	-	12,331
Subtotal	18	91,893	15,038	5,068	71,787
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	14,500			14,500
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	14,000			14,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	28,500			28,500
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	15,052			15,052
Canada specific grants	30	9,556			9,556
Other municipalities - grants and fees	31	6,000			6,000
Fees and service charges	32	60,449			60,449
Subtotal	33	91,057			91,057
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	40,105	-	-	40,105
Rents, concessions and franchises	36	263,206			263,206
Fines	37	561			561
Penalties and interest on taxes	38	19,013			19,013
Investment income - from own funds	39	-			-
- other	40	67,722			67,722
Donations	70	2,094			2,094
Sales of publications, equipment, etc	42	23,753			23,753
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	60,667			60,667
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-			-
--	46	-			-
--	47	-	-		
--	48	-	-		
Subtotal	50	477,121	-	-	477,121







ANALYSIS OF TAXATION - UPPER  
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Lakefield V

2LT - UP  
42

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					10,027
4000		Subtotal levied by tax rate					511,085
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					511,085

ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Lakefield V
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2LT - SB  
48

				Distribution by Purpose			
	Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7
Residential and Farm - general		0.414000	442,204	400,136	1,126	39,576	1,366
- farmland pending development -		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
Multi-residential -general		0.414000	4,488	4,331	-	157	-
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.103500	51	51	-	-	-
Managed Forest		0.103500	-	-	-	-	-
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	446,743	404,518	1,126	39,733	1,366
Subtotal Commercial			298,870	238,280	-	60,590	-
Subtotal Industrial			23,249	18,536	-	4,713	-
Pipeline		-	14,326	11,422	-	2,904	-
Other		-	-	-	-	-	-
Supplementary Taxes			10,549	10,440	-	109	-
Subtotal levied by tax rate			793,737	683,196	1,126	108,049	1,366
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes			793,737	683,196	1,126	108,049	1,366

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Lakefield V

3  
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	1,200	-	-	3,675
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	6,502	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	6,502	-	-	-
Transportation services					
Roadways	8	-	-	-	2,526
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	2,526
Environmental services					
Sanitary Sewer System	16	-	-	-	4,118
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	18,324
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	2,669
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	25,111
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	1,779	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	1,779	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	861	-	6,332
Libraries	38	5,571	8,695	6,000	5,453
Other Cultural	39	-	-	-	-
Subtotal	40	5,571	9,556	6,000	11,785
Planning and Development					
Planning and Development	41	-	-	-	17,352
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	17,352
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	15,052	9,556	6,000	60,449



		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	229,161	39,490	146,023	86,492	-	- 16,845	484,321
Protection to Persons and Property								
Fire	2	36,093	58,940	44,316	23,544	-	-	162,893
Police	3	4,002	-	23,861	28,559	397,236	-	453,658
Conservation Authority	4	-	-	-	-	7,035	-	7,035
Protective inspection and control	5	58,433	-	11,243	-	-	- 23,207	46,469
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	98,528	58,940	79,420	52,103	404,271	- 23,207	670,055
Transportation services								
Roadways	8	158,114	-	43,904	414,161	-	- 11,604	604,575
Winter Control	9	9,413	-	18,949	-	-	-	28,362
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	20,308	-	-	-	20,308
Air Transportation	13	-	-	-	-	-	-	-
--	14	743	-	5,660	-	-	1,160	7,563
Subtotal	15	168,270	-	88,821	414,161	-	- 10,444	660,808
Environmental services								
Sanitary Sewer System	16	30,585	72,974	110,232	136,201	-	19,347	369,339
Storm Sewer System	17	-	22,791	-	-	-	-	22,791
Waterworks System	18	37,468	182,308	111,830	308,297	-	19,347	659,250
Garbage Collection	19	9,459	-	51,194	10,000	-	2,321	72,974
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	77,512	278,073	273,256	454,498	-	41,015	1,124,354
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	134,661	6,881	91,658	17,962	-	9,481	260,643
Libraries	38	60,772	-	25,942	28,617	-	-	115,331
Other Cultural	39	-	-	28,208	-	-	-	28,208
Subtotal	40	195,433	6,881	145,808	46,579	-	9,481	404,182
Planning and Development								
Planning and Development	41	-	-	4,962	-	-	-	4,962
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	4,962	-	-	-	4,962
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	768,904	383,384	738,290	1,053,833	404,271	-	3,348,682

1999 FINANCIAL INFORMATION RETURN

Municipality

Lakefield V

59

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	-	25,000	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		741,130	
Reserves and Reserve Funds	3		1,206,946	
Subtotal	4		1,948,076	
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		17,060	
Canada	21		17,060	
Other Municipalities	22		-	
Subtotal	23		34,120	
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		8,760	
--	30		-	
--	31		-	
Subtotal	32		8,760	
Total Sources of Financing	33		1,990,956	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		2,132,855	
Subtotal	36		2,132,855	
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		25,000	
Total Applications	42		2,157,855	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		141,899	
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		141,899	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		141,899	
* - 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

Lakefield V

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	6,526	6,526	-	79,544
Protection to Persons and Property					
Fire	2	-	-	-	6,044
Police	3	10,371	10,371	-	49,301
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	10,371	10,371	-	55,345
Transportation services					
Roadways	8	163	163	-	354,487
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	163	163	-	354,487
Environmental services					
Sanitary Sewer System	16	-	-	-	1,351,763
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	251,817
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	1,603,580
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	-	-	-	35,860
Libraries	38	-	-	-	4,039
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	39,899
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	17,060	17,060	-	2,132,855

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Lakefield V
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7  
11

			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	35,383	
Police	3	96,000	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	-
Transportation services			
Roadways	8	96,000	
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	561,653	
Waterworks System	18	169,080	
Garbage Collection	19	1,165,025	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	1,895,758	
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	33,000	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	33,000	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	-
Electricity	48	-	
Gas	49	16,000	
Telephone	50	-	
	Total	51	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Lakefield V
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8  
12

		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	443,611	
: To Canada and agencies	2	147,530	
: To other	3	1,485,000	
Subtotal	4	2,076,141	
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	2,076,141	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	1,665,530	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	410,611	
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

Lakefield V
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6. Ontario Clean Water Agency Provincial Projects					
		accumulated surplus (deficit)	total outstanding capital obligation	debt charges	
		1	2	3	
		\$	\$	\$	
Water projects - for this municipality only	46	-	-	-	
- share of integrated projects	47	-	-	-	
Sewer projects - for this municipality only	48	-	-	-	
- share of integrated projects	49	-	-	-	
7. 1999 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund	50	82,239	38,982		
- general tax rates	51	-	-		
- special are rates and special charges	52	7,000	1,645		
- benefitting landowners	53	92,784	160,734		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	14,000	3,600		
Recovered from unconsolidated entities	57	-	-		
- hydro	56	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	196,023	204,961		
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	199,018	182,975	-	-
2001	62	143,165	162,683	-	-
2002	63	1,228,477	149,119	-	-
2003	64	39,967	35,863	-	-
2004		42,648	32,620	-	-
2005 - 2009	65	248,216	108,314	-	-
2010 onwards	79	158,650	17,426	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	2,060,141	689,000	-	-
* 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

Lakefield V

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		501,058	10,027	511,085	-	-	-	-	-	-
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		15,038	-	15,038	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	516,096	10,027	526,123	511,085	-	15,038	-	526,123	-
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	-	516,096	10,027	526,123	511,085	-	15,038	-	526,123	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Lakefield V

9LT  
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

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1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Lakefield V
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10  
15

		1	\$
Balance at the beginning of the year	1	2,951,790	
Revenues			
Contributions from revenue fund	2	312,703	
Contributions from capital fund	3	25,000	
Development Charges Act	67	36,750	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	46,093	
- other	6	10,049	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	430,595	
Expenditures			
Transferred to capital fund	14	1,206,946	
Transferred to revenue fund	15	60,667	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	1,267,613	
Balance at the end of the year for:			
Reserves	23	868,577	
Reserve Funds	24	1,246,195	
Total	25	2,114,772	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	185,000	
Contingencies	27	30,000	
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	218,933	
- sanitary and storm sewers	36	-	
- parks and recreation	64	1,126,703	
- library	65	38,814	
- other cultural	66	-	
- water	38	242,331	
- transit	39	-	
- housing	40	-	
- industrial development	41	91,066	
- other and unspecified	42	81,622	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	3,047	
--	52	-	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	40,778	
Lot levies and subdivider contributions	44	6,866	
Recreational land (the Planning Act)	46	35,011	
Parking revenues	45	14,601	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	2,114,772	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Lakefield V
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11  
16

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	2,479,812	-
Accounts receivable			
Canada	2	14,639	
Ontario	3	-	
Region or county	4	-	
Other municipalities	5	3,160	
School Boards	6	6,900	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	184,327	business taxes
Taxes receivable			
Current year's levies	9	101,199	
Previous year's levies	10	20,040	-
Prior year's levies	11	3,696	139
Penalties and interest	12	6,041	47
Less allowance for uncollectables (negative)	13	- 1,396	- 1,396
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	2,076,141	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	7,783	-
	21	4,902,342	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

For the year ended December 31, 1999.

Lakefield V
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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	1,103		
Region or county	28	220,620		
Other municipalities	29	22,774		
School Boards	30	192,127		
Trade accounts payable	31	395,458		
Other	32	10,457		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	300,463		
- special area rates and special charges	35	-		
- benefitting landowners	36	7,000		
- user rates (consolidated entities)	37	1,752,678		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	16,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,114,772		
Accumulated net revenue (deficit)				
General revenue	42	11,038		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	- 249		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 141,899		
Total	59	4,902,342		

STATISTICAL DATA

For the year ended December 31, 1999.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		1
Non-line Department Support Staff	2		3
Fire	3		-
Police	4		-
Transit	5		-
Public Works	6		7
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		1
Libraries	11		1
Planning	12		-
Total	13		13
		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	402,482	207,760
Employee benefits	15	70,347	15,582
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		2,891,982
Previous years' tax	17		121,137
Penalties and interest	18		20,350
Subtotal	19		3,033,469
Discounts allowed	20		-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25		-
- recoverable from upper tier	90		-
- recoverable from school boards	91		-
Transfers to tax sale and tax registration accounts	26		-
The Municipal Elderly Residents' Assistance Act - reductions	27		-
- refunds	28		-
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act			
- deferrals	92		-
- cancellations	93		-
- other	94		-
		2	
		%	
Rebates to eligible charities under section 442.1 of the Municipal Act			
- recoverable from general municipal accounts	95	-	22,111
- recoverable from upper tier	96	-	6,984
- recoverable from school boards	97	-	11,631
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98		-
- industrial properties	99		-
--	80		-
Total reductions	29		3,074,195
Amounts added to the tax roll for collection purposes only	30		-
Business taxes written off under subsection 441(1) of the Municipal Act	81		-
		1	
4. Tax due dates for 1999 (lower tier municipalities only)			
Interim billings: Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19,990,331
Due date of last installment (YYYYMMDD)	33		19,990,531
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,990,831
Due date of last installment (YYYYMMDD)	36		19,991,101
			\$
Supplementary taxes levied with 2000 due date	37		-
5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements	
		gross expenditures	approved by the O.M.B. or Concil
		submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2
		\$	\$
Estimated to take place			
in 2000	58	-	-
in 2001	59	-	-
in 2002	60	-	-
in 2003	61	-	-
in 2004	62	-	-
Total	63	-	-

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		41,261		20,353					
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		39		959		511,421		125,903			
In this municipality											
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		44		877		262,654		62,501			
In this municipality											
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		1,058,765	
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		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		3,400,000		-		-		-		-	
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

Lakefield V
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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	Each	20	20	2,260	0
	16	Each			3,513	0
	18	Each			5,189	0
	18	Gallon			9,000	0
	41	Each	1,250	1,250	7,500	0
	41	Each	1,500	1,500	3,000	0
	41	Each	20	20	5,240	0
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			35,702	
All other user fees		22			24,747	
	Total	23			60,449	