

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 32000

MUNICIPALITY OF: Oxford Co

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1999.

Municipality

Oxford Co

		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	30,126,821	-	-	30,126,821
Direct water billings on ratepayers -- own municipality	2	6,912,312	-		6,912,312
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	2,650,983	-		2,650,983
-- other municipalities	5	-	-		-
Subtotal	6	39,690,116	-	-	39,690,116
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario	9				
The Municipal Tax Assistance Act					
The Municipal Act, section 157					
Other	11	-	-		-
Ontario Enterprises	12				
Ontario Housing Corporation					
Ontario Hydro					
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	11,109	-	-	11,109
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	11,109	-	-	11,109
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	588,480			588,480
Special Transition Assistance	63	511,648			511,648
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	1,100,128			1,100,128
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	33,340,302			33,340,302
Canada specific grants	30	355,395			355,395
Other municipalities - grants and fees	31	420,211			420,211
Fees and service charges	32	8,146,528			8,146,528
Subtotal	33	42,262,436			42,262,436
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Rents, concessions and franchises	36	370,871			370,871
Fines	37	-			-
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	-			-
- other	40	953,857			953,857
Donations	70	13,553			13,553
Sales of publications, equipment, etc	42	4,582			4,582
Contributions from capital fund	43	4,723			4,723
Contributions from reserves and reserve funds	44	7,266,467			7,266,467
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	825,000			825,000
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	9,439,053	-	-	9,439,053

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Oxford Co

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					
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

Oxford Co

2LT - SB
48

	Tax Band	Tax Rate	Total	Distribution by Purpose			
				English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7
Residential and Farm - general		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
Multi-residential -general		0.414000	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.103500	-	-	-	-	-
Managed Forest		0.103500	-	-	-	-	-
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	-	-	-	-	-
Subtotal Commercial			-	-	-	-	-
Subtotal Industrial			-	-	-	-	-
Pipeline		-	-	-	-	-	-
Other		-	-	-	-	-	-
Supplementary Taxes			-	-	-	-	-
Subtotal levied by tax rate			-	-	-	-	-
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes			-	-	-	-	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Oxford Co

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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	31,262	-	-	186,109
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	116,589	-	314,267	1,518,381
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	105,944	725,048
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	1,897,191
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	116,589	-	420,211	4,140,620
Health Services					
Public Health Services	24	1,708,140	-	-	266,183
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	1,267,621	-	-	4,200
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	2,975,761	-	-	270,383
Social and Family Services					
General Assistance	31	24,830,663	-	-	-
Assistance to Aged Persons	32	4,465,172	-	-	3,226,050
Assitance to Children	33	-	-	-	-
Day Nurseries	34	696,145	-	-	-
--	35	-	-	-	-
Subtotal	36	29,991,980	-	-	3,226,050
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	224,710	355,361	-	176,261
Other Cultural	39	-	-	-	-
Subtotal	40	224,710	355,361	-	176,261
Planning and Development					
Planning and Development	41	-	34	-	147,105
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	34	-	147,105
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	33,340,302	355,395	420,211	8,146,528

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1999.

Municipality	
Oxford Co	

		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	2,560,190	-	1,862,839	6,897,987	10,522	-	11,252,815
Protection to Persons and Property								
Fire	2	-	-	38,882	30,000	-	-	68,882
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	65,752	2,000	263,300	-	331,052
Protective inspection and control	5	3,376	-	2,375	-	-	-	5,751
Emergency measures	6	-	-	89,397	127,752	-	-	217,149
Subtotal	7	3,376	-	196,406	159,752	263,300	-	622,834
Transportation services								
Roadways	8	785,431	-	2,217,053	6,696,991	-	-	9,699,475
Winter Control	9	282,884	-	549,092	-	-	-	831,976
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	5,000	-	5,000
--	14	-	-	-	-	-	-	-
Subtotal	15	1,068,315	-	2,766,145	6,696,991	5,000	-	10,536,451
Environmental services								
Sanitary Sewer System	16	722,215	1,112,349	3,255,592	221,653	430,811	-	5,742,620
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	2,089,389	214,822	2,454,994	4,350,304	150,945	-	9,260,454
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	226,194	-	562,987	2,360,939	-	-	3,150,120
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	3,037,798	1,327,171	6,273,573	6,932,896	581,756	-	18,153,194
Health Services								
Public Health Services	24	1,926,660	-	979,922	397,785	-	34,400	3,338,767
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	2,695,325	512,876	-	-	3,208,201
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	1,926,660	-	3,675,247	910,661	-	34,400	6,546,968
Social and Family Services								
General Assistance	31	1,334,429	-	933,168	706,355	28,748,166	16,700	31,738,818
Assistance to Aged Persons	32	7,190,412	-	1,069,786	1,362,797	-	11,730	9,634,725
Assitance to Children	33	-	-	-	229,238	87,835	-	317,073
Day Nurseries	34	-	-	431,688	12,500	658,793	3,500	1,106,481
--	35	-	-	-	-	-	-	-
Subtotal	36	8,524,841	-	2,434,642	2,310,890	29,494,794	31,930	42,797,097
Social Housing	90	-	-	2,105,173	138,251	-	-	2,243,424
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	-	-	-
Libraries	38	879,513	42,300	782,658	42,170	-	12,393	1,759,034
Other Cultural	39	-	-	-	-	65,416	-	65,416
Subtotal	40	879,513	42,300	782,658	42,170	65,416	12,393	1,824,450
Planning and Development								
Planning and Development	41	622,238	-	163,309	79,340	-	-	864,887
Commercial and Industrial	42	-	-	19,223	-	10,000	-	29,223
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	622,238	-	182,532	79,340	10,000	-	894,110
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	18,622,931	1,369,471	20,279,215	24,168,938	30,430,788	-	94,871,343

1999 FINANCIAL INFORMATION RETURN		
	Municipality	
	Oxford Co	5
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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	5,673,121
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	10,930,656
Reserves and Reserve Funds	3	126,000
Subtotal	4	11,056,656
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	3,700,799
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	3,700,799
Grants and Loan Forgiveness		
Ontario	20	735,505
Canada	21	-
Other Municipalities	22	333,536
Subtotal	23	1,069,041
Other Financing		
Prepaid Special Charges	24	157,575
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	256,691
--	31	-
Subtotal	32	414,266
Total Sources of Financing	33	16,240,762
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	14,414,953
Subtotal	36	14,414,953
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	127,367
Total Applications	42	14,542,320
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	3,974,679
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	3,974,679
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	3,974,679
* - 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

Oxford Co

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	644,034	-	-	734,859
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	127,752
Subtotal	7	-	-	-	127,752
Transportation services					
Roadways	8	-	-	-	5,633,182
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	5,633,182
Environmental services					
Sanitary Sewer System	16	91,471	-	333,536	2,927,219
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	2,297,662
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	2,227,919
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	91,471	-	333,536	7,452,800
Health Services					
Public Health Services	24	-	-	-	17,688
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	17,688
Social and Family Services					
General Assistance	31	-	-	-	323,382
Assistance to Aged Persons	32	-	-	-	64,621
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	388,003
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	22,055
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	22,055
Planning and Development					
Planning and Development	41	-	-	-	38,614
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	38,614
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	735,505	-	333,536	14,414,953

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Oxford Co

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		1	\$
General Government	1	-	
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	5,502,132	
Waterworks System	18	-	
Garbage Collection	19	734,540	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	6,236,672	
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	452,429	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	452,429	
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

Oxford Co

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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	1,613,811
		2	-
: To Canada and agencies		3	6,689,101
: To other			
Subtotal		4	8,302,912
Plus: All debt assumed by the municipality from others		5	19,497,080
Less: All debt assumed by others			
:Ontario		6	-
:Schoolboards		7	3,698,000
:Other municipalities		8	17,412,891
Subtotal		9	21,110,891
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	6,689,101
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	5,473,302
Installment (serial) debentures		17	-
Long term bank loans		18	763,370
Lease purchase agreements		19	-
Mortgages		20	-
Ontario Clean Water Agency		22	-
Long term reserve fund loans		23	452,429
--		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	147,256
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	147,256

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Oxford Co

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	13,026	29,274			
- general tax rates			51	-	-			
- special are rates and special charges			52	-	-			
- benefitting landowners			53	842,799	484,372			
- user rates (consolidated entities)			54	-	-			
Recovered from reserve funds			55	-	-			
Recovered from unconsolidated entities			57	-	-			
- hydro			58	-	-			
- gas and telephone			59	-	-			
--			78	855,825	513,646			
--								
--								
--								
Total								
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	principal	interest
			1	2	3	4	5	6
			\$	\$	\$	\$	\$	\$
2000	61	643,816	438,625	-	-	-	-	-
2001	62	674,653	393,330	-	-	-	-	-
2002	63	663,729	345,060	-	-	-	-	-
2003	64	623,182	297,990	-	-	-	-	-
2004		636,942	249,646	-	-	-	-	-
2005 - 2009	65	2,962,188	597,022	-	-	-	-	-
2010 onwards	79	484,591	84,869	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-	-
Total	71	6,689,101	2,406,542	-	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds								
9. Future principal payments on EXPECTED NEW debt								
							1	
							\$	
2000	72						100,000	
2001	73						100,000	
2002	74						1,100,000	
2003	75						1,100,000	
2004	76						1,100,000	
Total	77						3,500,000	
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

Oxford Co

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Oxford Co

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15

		1 \$
Balance at the beginning of the year	1	34,382,937
Revenues		
Contributions from revenue fund	2	13,238,282
Contributions from capital fund	3	122,644
Development Charges Act	67	401,493
Lot levies and subdivider contributions	60	20,733
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	1,239,961
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	15,023,113
Expenditures		
Transferred to capital fund	14	126,000
Transferred to revenue fund	15	7,266,467
Charges for long term liabilities - principal and interest	16	-
--	63	121,568
--	20	-
--	21	-
Total expenditure	22	7,514,035
Balance at the end of the year for:		
Reserves	23	19,656,096
Reserve Funds	24	22,235,919
Total	25	41,892,015
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	1,100,000
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	101,332
Sick leave	31	118,696
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	594,060
- parks and recreation	64	-
- library	65	31,370
- other cultural	66	-
- water	38	120,860
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	28,313,310
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	1,103,438
--	53	2,767,773
--	54	6,935,133
Obligatory reserve funds:		
Development Charges Act	68	706,043
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	41,892,015

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Oxford Co

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	23,017,487	-
Accounts receivable			
Canada	2	567,331	
Ontario	3	2,275,009	
Region or county	4	-	
Other municipalities	5	2,427,363	
School Boards	6	160,691	portion of taxes
Waterworks	7	113,209	receivable for
Other (including unorganized areas)	8	1,274,609	business taxes
Taxes receivable			
Current year's levies	9	-	
Previous year's levies	10	-	-
Prior year's levies	11	-	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	25,401,454	
Other current assets	18	335,914	portion of line 20
Capital outlay to be recovered in future years	19	6,689,101	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	29,817	-
	Total 21	62,291,985	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Oxford Co

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	1,245,807		
Region or county	28	75,329		
Other municipalities	29	545,365		
School Boards	30	-		
Trade accounts payable	31	3,484,282		
Other	32	-		
Other current liabilities	33	770,717		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	452,429		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	6,236,672		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	- 452,429		
Reserves and reserve funds	41	41,892,015		
Accumulated net revenue (deficit)				
General revenue	42	3,899,558		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	6,705,305		
Libraries	49	- 26,247		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	1,437,861		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 3,974,679		
Total	59	62,291,985		

Municipality

Oxford Co

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For the year ended December 31, 1999.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	17	
Non-line Department Support Staff	2	-	
Fire	3	-	
Police	4	-	
Transit	5	-	
Public Works	6	129	
Health Services	7	53	
Homes for the Aged	8	79	
Other Social Services	9	30	
Parks and Recreation	10	-	
Libraries	11	11	
Planning	12	14	
Total	13	333	
		continuous full time employees December 31	
		other	
		1	2
		\$	\$
2. Total expenditures during the year on:		14	10,697,282
Wages and salaries			5,268,770
Employee benefits		15	3,017,182
			651,196
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	-	
Previous years' tax	17	-	
Penalties and interest	18	-	
Subtotal	19	-	
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	-	-
- recoverable from upper tier	96	-	-
- recoverable from school boards	97	-	-
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98	-	
- industrial properties	99	-	
--	80	-	
Total reductions	29	-	
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	-	
Due date of first installment (YYYYMMDD)	32	-	
Due date of last installment (YYYYMMDD)	33	-	
Final billings: Number of installments	34	-	
Due date of first installment (YYYYMMDD)	35	-	
Due date of last installment (YYYYMMDD)	36	-	
		\$	
Supplementary taxes levied with 2000 due date	37	-	
		1	
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
	1	2	3
	\$	\$	\$
Estimated to take place			4
in 2000	58	9,869,850	9,869,850
in 2001	59	17,543,522	17,543,522
in 2002	60	20,527,756	20,527,756
in 2003	61	5,942,700	5,942,700
in 2004	62	5,562,500	5,562,500
Total	63	59,446,328	59,446,328

STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82		-	

7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1999 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water					
In this municipality		39	27,677	4,089,672	2,822,640
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	12,762	1,421,957	1,229,026
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	
			452,429	

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	1,500,000	4,139,926	715,000
Approved in 1999		68	-	-	-
Financed in 1999		69	-	3,700,799	-
No long term financing necessary		70	-	-	-
Approved but not financed as at December 31, 1999		71	1,500,000	439,127	715,000
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		98,298,048	100,000,000	102,000,000	104,000,000	106,000,000

13. Municipal procurement this year			
		1	2
			\$
Total construction contracts awarded		85	19
Construction contracts awarded at \$100,000 or greater		86	11
			5,645,297
			5,250,126

ANALYSIS OF USER FEES

Municipality

Oxford Co

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
	16	1 Cubic metre	0	1	1,518,381	0
	18	2 Cubic metre	0	1	725,048	0
	20	3 Ton	20	20	1,897,191	0
	32	4 Day	15	60	3,226,050	0
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			7,366,670	
All other user fees		22			779,858	
	Total	23			8,146,528	