

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 43072

MUNICIPALITY OF: Penetanguishene T

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Penetanguishene T

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		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	5,374,109	302,738	2,336,252	2,735,119
Direct water billings on ratepayers -- own municipality	2	319,028	-		319,028
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	279,868	-		279,868
-- other municipalities	5	-	-		-
Subtotal	6	5,973,005	302,738	2,336,252	3,334,015
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	11,377	-	-	11,377
Ontario					
The Municipal Tax Assistance Act	9	8,916	-		8,916
The Municipal Act, section 157	10	22,800	-		22,800
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	86,124	4,980	38,014	43,130
Ontario Hydro	13	17,983	1,032	-	16,951
Liquor Control Board of Ontario	14	1,720	-	-	1,720
Other	15	-	-	-	-
Municipal enterprises	16	13,690	-	-	13,690
Other municipalities and enterprises	17	236	-	-	236
Subtotal	18	162,846	6,012	38,014	118,820
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	72,540	-	-	72,540
Per Household Police	20	120,900	-	-	120,900
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	253,276	-	-	253,276
General Support	24	186,099	-	-	186,099
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	53,228	-	-	53,228
Subtotal	28	686,043	-	-	686,043
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	259,508			259,508
Canada specific grants	30	2,657			2,657
Other municipalities - grants and fees	31	47,518			47,518
Fees and service charges	32	856,803			856,803
Subtotal	33	1,166,486			1,166,486
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	47,487	-	-	47,487
Fines	37	6,996			6,996
Penalties and interest on taxes	38	73,013			73,013
Investment income - from own funds	39	91,991			91,991
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	73,557			73,557
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	293,044	-	-	293,044
TOTAL REVENUE	51	8,281,424	308,750	2,374,266	5,598,408

For the year ended December 31, 1990.

Penetanguishene T

2LT - OP

[illegible]

For the year ended December 31, 1990.

Penetanguishene T

2LT - OP

II. Upper tier purposes

[illegible]

For the year ended December 31, 1990.

Penetanguishene T

2LT - OP

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
	MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	1,814,238	92,151	30,690	85.440000	100.520000	155,008	9,263	3,085	2,261	156	128	169,901
Separate consolidated													
Total all school board taxation	0						1,331,496	649,573	284,060	43,121	15,108	12,894	2,336,252

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Penetanguishene T

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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	-	-	-	22,024
Protection to Persons and Property					
Fire	2	-	-	-	4,500
Police	3	4,612	-	-	408
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	3,169	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	7,781	-	-	4,908
Transportation services					
Roadways	8	148,646	-	32,378	31,809
Winter Control	9	63,700	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	68,896
Subtotal	15	212,346	-	32,378	100,705
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	31,127
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	390,940
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	422,067
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	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	20,304	-	3,800	297,177
Libraries	38	16,318	-	11,340	2,292
Other Cultural	39	2,759	2,657	-	4,635
Subtotal	40	39,381	2,657	15,140	304,104
Planning and Development					
Planning and Development	41	-	-	-	2,995
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	2,995
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	259,508	2,657	47,518	856,803

1990 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Penetanguishene T						
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For the year ended December 31, 1990.								
		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	362,259	-	210,531	29,026	-	-	601,816
Protection to Persons and Property								
Fire	2	44,757	34,139	41,137	25,152	-	29,484	174,669
Police	3	551,621	4,361	82,891	17,887	-	-	656,760
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	70,146	-	27,477	4,721	-	-	102,344
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	666,524	38,500	151,505	47,760	-	29,484	933,773
Transportation services								
Roadways	8	279,355	114,752	255,970	342,540	-	-	992,617
Winter Control	9	43,413	-	85,124	-	-	-	128,537
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	2,939	19,529	-	-	22,468
Street Lighting	12	-	-	51,192	23,400	-	-	74,592
Air Transportation	13	-	-	-	-	14,700	-	14,700
--	14	24,352	-	40,294	-	-	-	64,646
Subtotal	15	347,120	114,752	435,519	385,469	14,700	-	1,297,560
Environmental services								
Sanitary Sewer System	16	-	189,235	6,266	304	-	-	195,805
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	90,042	16,352	118,812	214,080	-	29,484	409,802
Garbage Collection	19	-	-	37,161	-	-	-	37,161
Garbage Disposal	20	-	8,713	-	-	855,872	-	864,585
Pollution Control	21	133,633	68,240	196,571	40,475	-	-	438,919
--	22	-	-	-	-	-	-	-
Subtotal	23	223,675	282,540	358,810	254,859	855,872	29,484	1,946,272
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	15,000	-	-	-	15,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	15,000	-	-	-	15,000
Social and Family Services								
General Assistance	31	-	-	-	-	4,450	-	4,450
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	2,000	-	-	-	2,000
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	2,000	-	4,450	-	6,450
Recreation and Cultural Services								
Parks and Recreation	37	298,880	31,505	239,401	72,794	-	-	642,580
Libraries	38	65,902	-	41,949	555	-	-	108,406
Other Cultural	39	17,119	-	12,262	20,450	2,432	-	52,263
Subtotal	40	381,901	31,505	293,612	93,799	2,432	-	803,249
Planning and Development								
Planning and Development	41	48,352	-	24,389	-	-	-	72,741
Commercial and Industrial	42	-	-	8,793	-	15,000	-	23,793
Residential Development	43	-	-	17,292	707	-	-	17,999
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	48,352	-	50,474	707	15,000	-	114,533
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,029,831	467,297	1,517,451	811,620	892,454	-	5,718,653

For the year ended December 31, 1990.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	243,880	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	597,236	
Reserves and Reserve Funds	3	199,243	
Subtotal	4	796,479	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	102,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	102,000	
Grants and Loan Forgiveness			
Ontario	20	221,234	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	221,234	
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	1,119,713	
Applications			
Own Expenditures			
Short Term Interest Costs	34	37,189	
Other	35	1,086,872	
Subtotal	36	1,124,061	
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	1,124,061	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	248,228	
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	55,329	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	86,999	
- -	48	105,900	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	248,228	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Penetanguishene T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	41,989
Protection to Persons and Property					
Fire	2	-	-	-	10,652
Police	3	-	-	-	4,479
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	4,721
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	19,852
Transportation services					
Roadways	8	164,552	-	-	467,893
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	37,945
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	164,552	-	-	505,838
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	214,080
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	23,982	-	-	145,306
--	22	-	-	-	-
Subtotal	23	23,982	-	-	359,386
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	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	32,700	-	-	136,414
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	8,650
Subtotal	40	32,700	-	-	145,064
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	51,932
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	51,932
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	221,234	-	-	1,124,061

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Penetanguishene T

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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	71,000	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	71,000	
Transportation services			
Roadways	8	610,627	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	610,627	
Environmental services			
Sanitary Sewer System	16	1,230,094	
Storm Sewer System	17	-	
Waterworks System	18	97,373	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	1,327,467	
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	-	
Recreation and Cultural Services			
Parks and Recreation	37	85,000	
Libraries	38	-	
Other Cultural	39	-	
Subtotal	40	85,000	
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	2,094,094	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Penetanguishene T

For the year ended December 31, 1990.

			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	207,980
: To Canada and agencies			2	159,114
: To other			3	1,727,000
	Subtotal		4	2,094,094
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: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	2,094,094
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	2,094,094
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			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 _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ministry of the Environment - 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	25,569
- 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	10,768
--			43	-
--			44	-
	Total		45	36,337

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Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

Penetanguishene T

6. Ministry of the Environment 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. 1990 Debt Charges							
		principal	interest				
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund	50	156,374	156,833				
- general tax rates *	51	-	-				
- special are rates and special charges	52	67,917	69,821				
- benefitting landowners	53	5,420	10,932				
- user rates (consolidated entities)	54	-	-				
Recovered from reserve funds	55	-	-				
Recovered from unconsolidated entities	56	-	-				
- hydro	57	-	-				
- gas and telephone	58	-	-				
--	59	-	-				
--	59	-	-				
--	59	-	-				
Total	78	229,711	237,586				
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
		\$	\$	\$	\$	\$	\$
1991	60	246,889	223,857	-	-	-	-
1992	61	252,177	196,360	-	-	-	-
1993	62	253,085	169,497	-	-	-	-
1994	63	283,660	141,863	-	-	-	-
1995	64	251,499	112,918	-	-	-	-
1996-2000	65	806,784	202,723	-	-	-	-
2001 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	2,094,094	1,047,218	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
		1					
		\$					
1991	72	-					
1992	73	-					
1993	74	-					
1994	75	-					
1995	76	-					
Total	77	-					
10. Other notes (attach supporting schedules as required)							

1990 FINANCIAL INFORMATION RETURN

Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year		
		1	2	3	4	5	6	8	9	10	12	11		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
UPPER TIER														
Included in general tax rate for upper tier purposes														
General requisition	1		300,902	9,150	310,052									
Special pupose requisitions														
Water rate	2		-	-	-									
Transit rate	3		-	-	-									
Sewer rate	4		-	-	-									
Library rate	5		-	-	-									
Road rate	6		-	-	-									
--	7		-	-	-									
--	8		-	-	-									
Payments in lieu of taxes	9		-	-	-									
Telephone and telegraph taxation	10		-	-	-									
Subtotal levied by mill rate -- general	11	-	955	300,902	9,150	310,052	295,395	7,343	-	6,012	-	308,750	-	2,257
Special purpose requisitions														
Water	12		-	-	-									
Transit	13		-	-	-									
Sewer	14		-	-	-									
Library	15		-	-	-									
--	16		-	-	-									
--	17		-	-	-									
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-	-	
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-	-	
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-	-	
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-	-	
Total region or county	22	-	955	300,902	9,150	310,052	295,395	7,343	-	6,012	-	308,750	-	2,257

1990 FINANCIAL INFORMATION RETURN

Municipality

Penetanguishene T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	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	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	6,828	913,099	34,921	-	948,020	906,683	23,622	9,640	-	939,945	- 1,247
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	428	207,266	2,974	-	210,240	198,575	1,463	9,772	-	209,810	- 2
--	41	259	162,894	1,649	-	164,543	163,087	-	1,455	-	164,542	- 260
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	5,886	857,765	29,034	-	886,799	847,207	24,214	8,786	-	880,207	- 706
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	359	177,581	2,545	-	180,126	169,901	1,500	8,361	-	179,762	- 5
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	13,242	2,318,605	71,123	-	2,389,728	2,285,453	50,799	38,014	-	2,374,266	- 2,220

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Penetanguishene T

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		1 \$
Balance at the beginning of the year	1	829,020
Revenues		
Contributions from revenue fund	2	214,384
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	144,135
Recreational land (the Planning Act)	61	22,015
Investment income - from own funds	5	52,582
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	433,116
Expenditures		
Transferred to capital fund	14	199,243
Transferred to revenue fund	15	73,557
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	272,800
Balance at the end of the year for:		
Reserves	23	442,423
Reserve Funds	24	546,913
Total	25	989,336
Analysed as follows:		
Working funds	26	140,000
Contingencies	27	57,521
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	111,062
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	16,968
- sanitary and storm sewers	36	30,047
- parks and recreation	64	14,315
- library	65	27,286
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	149,427
Lot levies and subdivider contributions	44	411,882
Recreational land (the Planning Act)	46	18,709
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	-
Waste Site	53	4,119
Police Commission	54	8,000
Municipal Election	55	-
Business Improvement Area	56	-
--	57	
Total	58	989,336

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Penetanguishene T

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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	571,460	-
Accounts receivable			
Canada	2	6,200	
Ontario	3	154,099	
Region or county	4	2,881	
Other municipalities	5	1,189	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	150,256	business taxes
Taxes receivable			
Current year's levies	9	408,412	72,821
Previous year's levies	10	36,719	1,499
Prior year's levies	11	55,654	299
Penalties and interest	12	28,086	4,268
Less allowance for uncollectables (negative)	13	- 13,000	- 13,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	90,968	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	2,094,094	
Other long term assets	20	-	-
Total	21	3,587,018	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Penetanguishene T

For the year ended December 31, 1990.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	294,697		-
- capital - Ontario	23	-		
- Canada	24	14,104		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	9,150		
Other municipalities	29	-		
School Boards	30	69,473		
Trade accounts payable	31	142,093		
Other	32	141,282		
Other current liabilities	33	13,119		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,426,042		
- special area rates and special charges	35	-		
- benefitting landowners	36	570,679		
- user rates (consolidated entities)	37	97,373		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	989,336		
Accumulated net revenue (deficit)				
General revenue	42	37,058		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	31,143		
Libraries	49	7,224		
Cemetaries	50	-		
Recreation, community centres and arenas	51	7,249		
--	52	1,965		
--	53	16,682		
--	54	-		
--	55	-		
Region or county	56	2,257		
School boards	57	2,220		
Unexpended capital financing / (unfinanced capital outlay)	58	248,228		
Total	59	3,587,018		

			1			
1. Number of continuous full time employees as at December 31						
Administration			1	8		
Non-line Department Support Staff			2	2		
Fire			3	1		
Police			4	10		
Transit			5	-		
Public Works			6	12		
Health Services			7	-		
Homes for the Aged			8	-		
Other Social Services			9	-		
Parks and Recreation			10	5		
Libraries			11	3		
Planning			12	1		
		Total	13	42		
			continuous full time employees December 31			
			1	2		
			\$	\$		
2. Total expenditures during the year on:						
Wages and salaries			14	1,457,564	157,265	
Employee benefits			15	244,317	12,187	
			1			
			\$			
3. Reductions of tax roll during the year (lower tier municipalities only)						
Cash collections:	Current year's tax		16	4,966,909		
	Previous years' tax		17	327,516		
	Penalties and interest		18	80,630		
		Subtotal	19	5,375,055		
Discounts allowed			20	-		
Tax adjustments under section 362 and 363 of the Municipal Act						
- amounts added to the roll (negative)			22	-		
- amounts written off			23	-		
Tax adjustments under sections 465, 495 and 496 of the Municipal Act						
- recoverable from upper tier and school boards			24	26,483		
			25	24,261		
- recoverable from general municipal revenues			26	-		
Transfers to tax sale and tax registration accounts			27	-		
The Municipal Elderly Residents' Assistance Act - reductions			28	-		
- refunds			29	-		
Other (specify)			30	-		
		Total reductions	31	5,425,799		
Amounts added to the tax roll for collection purposes only			32	3,196		
Business taxes written off under subsection 495(1) of the Municipal Act			33	-		
			1			
4. Tax due dates for 1990 (lower tier municipalities only)						
Interim billings:	Number of installments		34	2		
	Due date of first installment (YYYYMMDD)		35	19900228		
	Due date of last installment (YYYYMMDD)		36	19900430		
Final billings:	Number of installments		37	2		
	Due date of first installment (YYYYMMDD)		38	19900731		
	Due date of last installment (YYYYMMDD)		39	19901031		
				\$		
Supplementary taxes levied with 1994 due date			40	-		
			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	forecast not yet submitted to the O.M.B or Council
			1	2	3	4
			\$	\$	\$	\$
Estimated to take place						
in 1992			58	2,150,000	-	2,150,000
in 1993			59	210,000	-	210,000
in 1994			60	2,690,000	-	1,580,000
in 1995			61	158,000	-	158,000
in 1996			62	1,572,900	-	1,572,900
		Total	63	6,780,900	-	5,670,900

				balance of fund		loans outstanding	
				1		2	
				\$		\$	
6. Ontario Home Renewal Plan trust fund at year end				82	144,054		82,365
7. Analysis of direct water and sewer billings as at December 31							
				number of residential units	1990 billings residential units	all other properties	computer use only
				1	2	3	4
					\$	\$	
Water							
In this municipality				39	2,426	185,341	133,687
In other municipalities (specify municipality)							
--				40	-	-	-
--				41	-	-	-
--				42	-	-	-
--				43	-	-	-
--				64	-	-	-
				number of residential units	1990 billings residential units	all other properties	computer use only
				1	2	3	4
					\$	\$	
Sewer							
In this municipality				44	2,305	192,218	87,650
In other municipalities (specify municipality)							
--				45	-	-	-
--				46	-	-	-
--				47	-	-	-
--				48	-	-	-
--				65	-	-	-
						water	sewer
						1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing				66		-	-
8. Selected investments of own sinking funds as at December 31							
				own municipality	other municipalities, school boards	Province	Federal
				1	2	3	4
				\$	\$	\$	\$
Own sinking funds				83	-	-	-
9. Borrowing from own reserve funds							
						1	
						\$	
Loans or advances due to reserve funds as at December 31				84		-	
10. Joint boards consolidated by this municipality							
				total board expenditure	contribution from this municipality	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, 1989				67	-	156,596	-
Approved in 1990				68	-	185,000	-
Financed in 1990				69	-	102,000	-
No long term financing necessary				70	-	54,596	-
Approved but not financed as at December 31, 1990				71	-	185,000	-
Applications submitted but not approved as at Decemeber 31, 1990				72	-	180,576	-
12. Forecast of total revenue fund expenditures							
				1991	1992	1993	1994
				1	2	3	4
				\$	\$	\$	\$
				73	6,000,000	6,400,000	7,000,000
							7,500,000
							8,200,000