

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 43072

MUNICIPALITY OF: Penetanguishene T

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

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	6,049,168	406,656	2,674,444	2,968,068
Direct water billings on ratepayers -- own municipality	2	374,299	-		374,299
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	344,466	-		344,466
-- other municipalities	5	-	-		-
Subtotal	6	6,767,933	406,656	2,674,444	3,686,833
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	12,372	-	-	12,372
Ontario					
The Municipal Tax Assistance Act	9	9,530	-		9,530
The Municipal Act, section 157	10	22,800	2,365		20,435
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	92,992	6,429	41,575	44,988
Ontario Hydro	13	27,071	1,853	-	25,218
Liquor Control Board of Ontario	14	1,800	-	-	1,800
Other	15	-	-	-	-
Municipal enterprises	16	11,542	-	-	11,542
Other municipalities and enterprises	17	235	-	-	235
Subtotal	18	178,342	10,647	41,575	126,120
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	720,345	-	-	720,345
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	333,980			333,980
Canada specific grants	30	1,044			1,044
Other municipalities - grants and fees	31	39,073			39,073
Fees and service charges	32	718,968			718,968
Subtotal	33	1,093,065			1,093,065
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	50,186	-	-	50,186
Fines	37	6,950			6,950
Penalties and interest on taxes	38	109,130			109,130
Investment income - from own funds	39	14,280			14,280
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	49,755			49,755
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	21,810			21,810
Subtotal	50	252,111	-	-	252,111
TOTAL REVENUE	51	9,011,796	417,303	2,716,019	5,878,474

For the year ended December 31, 1991.

Penetanguishene T

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I. Own purposes

[illegible]

For the year ended December 31, 1991.

Penetanguishene T

2LT - OP

II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Penetanguishene T

2LT - OP

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		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	1,922,236	107,910	35,480	91.170000	107.260000	175,250	11,574	3,806	373	262	262	191,527
Separate consolidated													
Total all school board taxation	0						1,559,522	746,729	329,684	- 17,625	37,458	18,676	2,674,444

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

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	-	-	-	24,901
Protection to Persons and Property					
Fire	2	-	-	-	4,905
Police	3	3,854	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	2,800	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	6,654	-	-	4,905
Transportation services					
Roadways	8	165,255	-	34,073	16,787
Winter Control	9	91,600	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	68,801
Subtotal	15	256,855	-	34,073	85,588
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	12,714	-	-	23,634
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	275,049
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	12,714	-	-	298,686
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	36,638	-	5,000	288,154
Libraries	38	18,014	-	-	15,284
Other Cultural	39	3,105	1,044	-	-
Subtotal	40	57,757	1,044	5,000	303,438
Planning and Development					
Planning and Development	41	-	-	-	1,453
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	1,453
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	333,980	1,044	39,073	718,968

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality
Penetanguishene T

		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	380,910	-	268,994	91,567	-	-	741,471
Protection to Persons and Property								
Fire	2	105,840	22,455	23,320	43,503	-	33,907	229,025
Police	3	617,902	-	86,471	23,313	-	-	727,686
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	76,002	-	31,286	1,246	-	-	108,534
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	799,744	22,455	141,077	68,062	-	33,907	1,065,245
Transportation services								
Roadways	8	285,510	136,538	252,373	386,173	-	-	1,060,594
Winter Control	9	47,986	-	110,893	-	-	-	158,879
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	22,571	10,000	-	-	32,571
Street Lighting	12	-	-	61,106	-	-	-	61,106
Air Transportation	13	-	-	-	-	14,700	-	14,700
--	14	30,221	-	42,755	-	-	-	72,976
Subtotal	15	363,717	136,538	489,698	396,173	14,700	-	1,400,826
Environmental services								
Sanitary Sewer System	16	-	192,674	13,278	-	-	-	205,952
Storm Sewer System	17	-	-	-	50,901	-	-	50,901
Waterworks System	18	86,883	17,182	176,843	137,028	-	33,907	384,029
Garbage Collection	19	-	-	39,469	-	-	-	39,469
Garbage Disposal	20	-	8,384	-	100,000	462,441	-	570,825
Pollution Control	21	112,988	66,399	284,388	-	-	-	463,775
--	22	-	-	-	-	-	-	-
Subtotal	23	199,871	284,639	513,978	287,929	462,441	33,907	1,714,951
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	-	-	-	-	4,977	-	4,977
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	2,000	-	-	-	2,000
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	2,000	-	4,977	-	6,977
Recreation and Cultural Services								
Parks and Recreation	37	327,239	27,115	255,930	31,773	-	-	642,057
Libraries	38	74,192	-	37,831	1,340	-	-	113,363
Other Cultural	39	14,499	-	17,353	9,031	300	-	41,183
Subtotal	40	415,930	27,115	311,114	42,144	300	-	796,603
Planning and Development								
Planning and Development	41	50,370	-	83,257	-	-	-	133,627
Commercial and Industrial	42	-	-	2,268	-	15,700	-	17,968
Residential Development	43	-	-	3,809	-	-	-	3,809
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	50,370	-	89,334	-	15,700	-	155,404
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,210,542	470,747	1,831,195	885,875	498,118	-	5,896,477

For the year ended December 31, 1991.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		248,228
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		649,188
Reserves and Reserve Funds	3		223,737
Subtotal	4		872,925
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		-
Sinking Fund Debentures	14		-
Long Term Bank Loans	15		-
Long Term Reserve Fund Loans	16		-
- -	17		-
Subtotal *	18		-
Grants and Loan Forgiveness			
Ontario	20		1,076,571
Canada	21		-
Other Municipalities	22		-
Subtotal	23		1,076,571
Other Financing			
Prepaid Special Charges	24		-
Proceeds From Sale of Land and Other Capital Assets	25		19,390
Investment Income			
From Own Funds	26		-
Other	27		-
Donations	28		20,000
--	30		2,308
--	31		-
Subtotal	32		41,698
Total Sources of Financing	33		1,991,194
Applications			
Own Expenditures			
Short Term Interest Costs	34		28,857
Other	35		2,306,864
Subtotal	36		2,335,721
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		19,390
Total Applications	42		2,355,111
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		612,145
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		200,805
- Proceeds From Long Term Liabilities	46		112,237
- Transfers From Reserves and Reserve Funds	47		148,786
- -	48		150,317
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		612,145
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

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	-	-	-	100,996
Protection to Persons and Property					
Fire	2	-	-	-	38,598
Police	3	-	-	-	27,133
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,246
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	66,977
Transportation services					
Roadways	8	776,475	-	-	1,216,852
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	4,615
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	776,475	-	-	1,221,467
Environmental services					
Sanitary Sewer System	16	-	-	-	94,095
Storm Sewer System	17	50,000	-	-	124,601
Waterworks System	18	187,209	-	-	448,436
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	12,185
--	22	-	-	-	-
Subtotal	23	237,209	-	-	679,317
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	60,000	-	-	164,623
Libraries	38	2,887	-	-	4,227
Other Cultural	39	-	-	-	67,135
Subtotal	40	62,887	-	-	235,985
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	30,979
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	30,979
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,076,571	-	-	2,335,721

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Penetanguishene T

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		1
		\$
General Government	1	-
Protection to Persons and Property		
Fire	2	56,000
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	56,000
Transportation services		
Roadways	8	541,452
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	541,452
Environmental services		
Sanitary Sewer System	16	1,085,585
Storm Sewer System	17	-
Waterworks System	18	96,168
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	1,181,753
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	68,000
Libraries	38	-
Other Cultural	39	-
Subtotal	40	68,000
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	1,847,205

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Penetanguishene T

For the year ended December 31, 1991.

		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	176,976
: To Canada and agencies		2	140,229
: To other		3	1,530,000
Subtotal		4	1,847,205
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	1,847,205
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	1,847,205
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	13,217
- 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	13,217

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Penetanguishene T

For the year ended December 31, 1991.

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. 1991 Debt Charges					
			principal 1 \$	interest 2 \$	
Recovered from the consolidated revenue fund			50	164,988	150,737
- general tax rates *			51	-	-
- special are rates and special charges			52	75,075	62,765
- benefitting landowners			53	6,826	10,356
- user rates (consolidated entities)			54	-	-
Recovered from reserve funds					
Recovered from unconsolidated entities			55	-	-
- hydro			57	-	-
- gas and telephone			56	-	-
--			58	-	-
--			59	-	-
--					
Total	78	246,889	223,858		
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 \$
1992	60	252,177	196,360	-	-
1993	61	253,085	169,497	-	-
1994	62	283,660	141,863	-	-
1995	63	251,499	112,918	-	-
1996	64	259,459	86,590	-	-
1997-2001	65	547,325	116,133	-	-
2002 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,847,205	823,361	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1 \$	
1992	72	-			
1993	73	-			
1994	74	-			
1995	75	-			
1996	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					

1991 FINANCIAL INFORMATION RETURN

Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		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		411,057	5,812	416,869							
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	- 2,257	411,057	5,812	416,869	398,461	8,195	-	10,647	-	417,303	- 1,823
Special purpose requisitions												
Water	12	-	-	-	-							
Transit	13	-	-	-	-							
Sewer	14	-	-	-	-							
Library	15	-	-	-	-							
--	16	-	-	-	-							
--	17	-	-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	- 2,257	411,057	5,812	416,869	398,461	8,195	-	10,647	-	417,303	- 1,823

1991 FINANCIAL INFORMATION RETURN

Municipality

Penetanguishene T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		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	- 1,247	1,112,174	17,745	-	1,129,919	1,092,131	26,247	11,068	-	1,129,446	- 1,720
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	- 2	244,755	1,089	-	245,844	232,386	2,876	10,785	-	246,047	201
--	41	- 260	192,336	3,645	-	195,981	193,978	-	1,770	-	195,748	- 493
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 706	926,084	15,133	-	941,217	907,977	24,624	9,063	-	941,664	- 259
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	- 5	202,035	897	-	202,932	191,527	2,698	8,889	-	203,114	177
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 2,220	2,677,384	38,509	-	2,715,893	2,617,999	56,445	41,575	-	2,716,019	- 2,094

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Penetanguishene T

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		1 \$
Balance at the beginning of the year	1	989,336
Revenues		
Contributions from revenue fund	2	236,687
Contributions from capital fund	3	19,390
Lot levies and subdivider contributions	60	100,058
Recreational land (the Planning Act)	61	9,900
Investment income - from own funds	5	47,474
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	413,509
Expenditures		
Transferred to capital fund	14	223,737
Transferred to revenue fund	15	49,755
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	273,492
Balance at the end of the year for:		
Reserves	23	485,870
Reserve Funds	24	643,483
	Total 25	1,129,353
Analysed as follows:		
Working funds	26	140,000
Contingencies	27	144,590
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	99,085
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	31,298
- sanitary and storm sewers	36	500
- parks and recreation	64	-
- library	65	28,857
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	162,361
Lot levies and subdivider contributions	44	517,565
Recreational land (the Planning Act)	46	476
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	502
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	4,119
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	
Total	58	1,129,353

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Penetanguishene T

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For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	518,030	-
Accounts receivable			
Canada	2	50,683	
Ontario	3	576,127	
Region or county	4	2,984	
Other municipalities	5	1,467	
School Boards	6	38,555	portion of taxes
Waterworks	7	5,968	receivable for
Other (including unorganized areas)	8	301,244	business taxes
Taxes receivable			
Current year's levies	9	737,379	77,033
Previous year's levies	10	241,078	42,425
Prior year's levies	11	173,023	438
Penalties and interest	12	100,144	11,997
Less allowance for uncollectables (negative)	13	- 39,255	- 39,255
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	142,843	portion of line 20
Capital outlay to be recovered in future years	19	1,847,205	for tax sale / tax
Other long term assets	20	17,226	registration
	21	4,714,701	17,226
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Penetanguishene T

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	1,956,845		-
- capital - Ontario	23	-		
- Canada	24	14,105		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	282,185		
Other	32	46,685		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,261,053		
- special area rates and special charges	35	-		
- benefitting landowners	36	495,604		
- user rates (consolidated entities)	37	90,548		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,129,353		
Accumulated net revenue (deficit)				
General revenue	42	5,442		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	57,764		
Libraries	49	- 2,886		
Cemetaries	50	-		
Recreation, community centres and arenas	51	- 13,469		
--	52	7,534		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 1,823		
School boards	57	- 2,094		
Unexpended capital financing / (unfinanced capital outlay)	58	- 612,145		
Total	59	4,714,701		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	7	
Non-line Department Support Staff	2	4	
Fire	3	1	
Police	4	10	
Transit	5	-	
Public Works	6	13	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	5	
Libraries	11	1	
Planning	12	1	
Total	13	42	

		continuous full time employees December 31		other	
2. Total expenditures during the year on:		1 \$		2 \$	
Wages and salaries	14	1,638,916		202,604	
Employee benefits	15	282,636		16,073	

		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	5,031,376	
Previous years' tax	17	171,840	
Penalties and interest	18	44,610	
Subtotal	19	5,247,826	
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	25,812	
- recoverable from general municipal revenues	25	26,002	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions	27	-	
- refunds	28	-	
Other (specify)	80	-	
Total reductions	29	5,299,640	
Amounts added to the tax roll for collection purposes only	30	34,200	
Business taxes written off under subsection 495(1) of the Municipal Act	81	-	

		1	
4. Tax due dates for 1991 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19910228	
Due date of last installment (YYYYMMDD)	33	19910430	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19910731	
Due date of last installment (YYYYMMDD)	36	19911031	
		\$	
Supplementary taxes levied with 1994 due date	37	-	

		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	-	-	-	-
in 1993	59	-	-	-	-
in 1994	60	-	-	-	-
in 1995	61	-	-	-	-
in 1996	62	-	-	-	-
Total	63	-	-	-	-

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	135,783		98,620	
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1991 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Water									
In this municipality					39	2,552	214,190	160,109	
In other municipalities (specify municipality)									
--					40	-	-	-	-
--					41	-	-	-	-
--					42	-	-	-	-
--					43	-	-	-	-
--					64	-	-	-	-
					number of residential units	1991 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Sewer									
In this municipality					44	2,431	196,346	148,120	
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, 1991					67	-	185,000	-	185,000
Approved in 1991					68	-	718,105	-	718,105
Financed in 1991					69	-	-	-	-
No long term financing necessary					70	-	110,400	-	110,400
Approved but not financed as at December 31, 1991					71	-	792,705	-	792,705
Applications submitted but not approved as at Decemeber 31, 1991					72	-	-	-	-
12. Forecast of total revenue fund expenditures									
					1992	1993	1994	1995	1996
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					6,000,000	6,100,000	6,200,000	6,400,000	6,600,000