

# **1998 FINANCIAL INFORMATION RETURN**

**MUNICIPAL CODE: 10025**

**MUNICIPALITY OF: Central Frontenac Tp**

# 1998 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND REVENUES

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| Central Frontenac Tp |
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For the year ended December 31, 1998.

|  |           | Total Revenue     | Upper Tier Purposes | School Board Purposes | Own Purpose      |
|--|-----------|-------------------|---------------------|-----------------------|------------------|
|  |           | 1                 | 2                   | 3                     | 4                |
|  |           | \$                | \$                  | \$                    | \$               |
| <b>TAXATION</b>  |           |                   |                     |                       |                  |
| Taxation from schedule 2LTxx or requisitions from schedule 2UT | 1         | 4,182,362         | 991,091             | 1,588,413             | 1,602,858        |
| Direct water billings on ratepayers -- own municipality        | 2         | -                 | -                   |                       | -                |
| -- other municipalities  | 3         | -                 | -                   |                       | -                |
| Sewer surcharge on direct water billings -- own municipality   | 4         | -                 | -                   |                       | -                |
| -- other municipalities  | 5         | -                 | -                   |                       | -                |
| <b>Subtotal</b>  | <b>6</b>  | <b>4,182,362</b>  | <b>991,091</b>      | <b>1,588,413</b>      | <b>1,602,858</b> |
| <b>PAYMENTS IN LIEU OF TAXATION</b>                            |           |                   |                     |                       |                  |
| Canada   | 7         | -                 | -                   | -                     | -                |
| Canada Enterprises   | 8         | 2,037             | 193                 | 1,532                 | 312              |
| Ontario  |           |                   |                     |                       |                  |
| The Municipal Tax Assistance Act                               | 9         | 20,206            | 7,780               |                       | 12,426           |
| The Municipal Act, section 157                                 | 10        | -                 | -                   |                       | -                |
| Other  | 11        | -                 | -                   |                       | -                |
| Ontario Enterprises  |           |                   |                     |                       |                  |
| Ontario Housing Corporation                                    | 12        | -                 | -                   | -                     | -                |
| Ontario Hydro  | 13        | 2,060             | 129                 | 1,722                 | 209              |
| Liquor Control Board of Ontario                                | 14        | 1,118             | 427                 | -                     | 691              |
| Other  | 15        | -                 | -                   | -                     | -                |
| Municipal enterprises  | 16        | -                 | 86                  | 1,147                 | 1,233            |
| Other municipalities and enterprises                           | 17        | 1,068             | 101                 | 803                   | 164              |
| <b>Subtotal</b>  | <b>18</b> | <b>26,489</b>     | <b>8,716</b>        | <b>5,204</b>          | <b>12,569</b>    |
| <b>ONTARIO NON-SPECIFIC GRANTS</b>                             |           |                   |                     |                       |                  |
| Community Reinvestment Fund                                    | 62        | 1,346,700         |                     |                       | 1,346,700        |
| Special Transition Assistance                                  | 63        | -                 |                     |                       | -                |
| Special Circumstances Fund                                     | 64        | 213,668           |                     |                       | 213,668          |
| Municipal Restructuring Fund                                   | 65        | 392,523           |                     |                       | 392,523          |
| .....  | 61        | -                 |                     |                       | -                |
| <b>Subtotal</b>  | <b>69</b> | <b>1,952,891</b>  |                     |                       | <b>1,952,891</b> |
| <b>REVENUES FOR SPECIFIC FUNCTIONS</b>                         |           |                   |                     |                       |                  |
| Ontario specific grants  | 29        | 5,210,320         |                     |                       | 5,210,320        |
| Canada specific grants   | 30        | -                 |                     |                       | -                |
| Other municipalities - grants and fees                         | 31        | 200,000           |                     |                       | 200,000          |
| Fees and service charges                                       | 32        | 52,735            |                     |                       | 52,735           |
| <b>Subtotal</b>  | <b>33</b> | <b>5,463,055</b>  |                     |                       | <b>5,463,055</b> |
| <b>OTHER REVENUES</b>  |           |                   |                     |                       |                  |
| Trailer revenue and licences                                   | 34        | -                 |                     |                       | -                |
| Licences and permits   | 35        | 42,305            | -                   | -                     | 42,305           |
| Rents, concessions and franchises                              | 36        | 7,085             |                     |                       | 7,085            |
| Fines  | 37        | -                 |                     |                       | -                |
| Penalties and interest on taxes                                | 38        | 116,533           |                     |                       | 116,533          |
| Investment income - from own funds                             | 39        | -                 |                     |                       | -                |
| - other  | 40        | 129,937           |                     |                       | 129,937          |
| Donations  | 70        | 18,791            |                     |                       | 18,791           |
| Sales of publications, equipment, etc                          | 42        | 6,485             |                     |                       | 6,485            |
| Contributions from capital fund                                | 43        | 45,588            |                     |                       | 45,588           |
| Contributions from reserves and reserve funds                  | 44        | 4,738             |                     |                       | 4,738            |
| Contributions from non-consolidated entities                   | 45        | -                 |                     |                       | -                |
| --   | 46        | 932               |                     |                       | 932              |
| --   | 47        | 47,206            |                     |                       | 47,206           |
| --   | 48        | 29,440            |                     |                       | 29,440           |
| <b>Subtotal</b>  | <b>50</b> | <b>449,040</b>    | -                   | -                     | <b>449,040</b>   |
| <b>TOTAL REVENUE</b>   | <b>51</b> | <b>12,073,837</b> | <b>999,807</b>      | <b>1,593,617</b>      | <b>9,480,413</b> |





**ANALYSIS OF TAXATION -  
SCHOOL BOARDS**

For the year ended December 31, 1998.

Municipality

Central Frontenac Tp

**2LT - SB**  
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| Tax Band  | Tax Rate | Total     | Distribution by Purpose     |                            |                               |                              |
|---|----------|-----------|-----------------------------|----------------------------|-------------------------------|------------------------------|
|   |          |           | English Language Public DSB | French Language Public DSB | English Language Catholic DSB | French Language Catholic DSB |
| 1   | 2        | 3         | 4                           | 5                          | 6                             | 7                            |
| <b>Residential / Multi Residential/ Farmland/Managed Forest</b> |          |           |                             |                            |                               |                              |
| Residential and Farm - general                                  | 0.460000 | 1,386,261 | 1,295,122                   | 1,558                      | 83,906                        | 5,675                        |
| - farmland pending development -                                | 0.460000 | -         | -                           | -                          | -                             | -                            |
| - farmland pending development -                                | 0.460000 | -         | -                           | -                          | -                             | -                            |
| Multi-residential -general                                      | 0.460000 | 1,431     | 1,431                       | -                          | -                             | -                            |
| - farmland pending development -                                | -        | -         | -                           | -                          | -                             | -                            |
| - farmland pending development -                                | -        | -         | -                           | -                          | -                             | -                            |
| Farmland  | 0.115000 | 7,242     | 6,759                       | -                          | 483                           | -                            |
| Managed Forest  | 0.115000 | 2,142     | 1,769                       | 31                         | 322                           | 20                           |
| ---   | -        | -         | -                           | -                          | -                             | -                            |
| <b>Subtotal Residential /MR/ F/MF</b>                           | -        | 1,397,076 | 1,305,081                   | 1,589                      | 84,711                        | 5,695                        |
| <b>Subtotal Commercial</b>                                      |          | 178,201   | 136,370                     | 898                        | 38,290                        | 2,643                        |
| <b>Subtotal Industrial</b>                                      |          | -         | -                           | -                          | -                             | -                            |
| Pipeline  | -        | -         | -                           | -                          | -                             | -                            |
| Other   | -        | -         | -                           | -                          | -                             | -                            |
| Supplementary Taxes   |          | 13,136    | 12,347                      | 13                         | 738                           | 38                           |
| <b>Subtotal levied by tax rate</b>                              |          | 1,588,413 | 1,453,798                   | 2,500                      | 123,739                       | 8,376                        |
| Railway rights-of-way   |          | -         | -                           | -                          | -                             | -                            |
| Utility transmission / distribution corridor                    |          | -         | -                           | -                          | -                             | -                            |
| ---   |          | -         | -                           | -                          | -                             | -                            |
| <b>Subtotal special charges on tax bills</b>                    |          | -         | -                           | -                          | -                             | -                            |
| <b>Total school board purposes</b>                              |          | 1,588,413 | 1,453,798                   | 2,500                      | 123,739                       | 8,376                        |





# 1998 FINANCIAL INFORMATION RETURN

Municipality

Central Frontenac Tp

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## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

|   |    | Ontario<br>Specific<br>Grants | Canada<br>Grants | other<br>municipalities<br>grants, fees and<br>service charges | fees and<br>service<br>charges |
|---|----|-------------------------------|------------------|--|--------------------------------|
|   |    | 1                             | 2                | 3  | 4                              |
|   |    | \$                            | \$               | \$   | \$                             |
| <b>General Government</b>                 | 1  | -                             | -                | -  | 5,129                          |
| <b>Protection to Persons and Property</b> |    |                               |                  |  |                                |
| Fire                                      | 2  | -                             | -                | -  | -                              |
| Police                                    | 3  | -                             | -                | -  | -                              |
| Conservation Authority                    | 4  | -                             | -                | -  | -                              |
| Protective inspection and control         | 5  | -                             | -                | -  | -                              |
| Emergency measures                        | 6  | 918,670                       | -                | 200,000  | -                              |
| Subtotal                                  | 7  | 918,670                       | -                | 200,000  | -                              |
| <b>Transportation services</b>            |    |                               |                  |  |                                |
| Roadways                                  | 8  | 4,287,650                     | -                | -  | -                              |
| Winter Control                            | 9  | -                             | -                | -  | -                              |
| Transit                                   | 10 | -                             | -                | -  | -                              |
| Parking                                   | 11 | -                             | -                | -  | -                              |
| Street Lighting                           | 12 | -                             | -                | -  | -                              |
| Air Transportation                        | 13 | -                             | -                | -  | -                              |
| --  | 14 | -                             | -                | -  | -                              |
| Subtotal                                  | 15 | 4,287,650                     | -                | -  | -                              |
| <b>Environmental services</b>             |    |                               |                  |  |                                |
| Sanitary Sewer System                     | 16 | -                             | -                | -  | -                              |
| Storm Sewer System                        | 17 | -                             | -                | -  | -                              |
| Waterworks System                         | 18 | -                             | -                | -  | -                              |
| Garbage Collection                        | 19 | -                             | -                | -  | -                              |
| Garbage Disposal                          | 20 | -                             | -                | -  | 14,430                         |
| Pollution Control                         | 21 | -                             | -                | -  | -                              |
| --  | 22 | -                             | -                | -  | -                              |
| Subtotal                                  | 23 | -                             | -                | -  | 14,430                         |
| <b>Health Services</b>                    |    |                               |                  |  |                                |
| Public Health Services                    | 24 | -                             | -                | -  | -                              |
| Public Health Inspection and Control      | 25 | -                             | -                | -  | -                              |
| Hospitals                                 | 26 | -                             | -                | -  | -                              |
| Ambulance Services                        | 27 | -                             | -                | -  | -                              |
| Cemeteries                                | 28 | -                             | -                | -  | 8,084                          |
| --  | 29 | -                             | -                | -  | -                              |
| Subtotal                                  | 30 | -                             | -                | -  | 8,084                          |
| <b>Social and Family Services</b>         |    |                               |                  |  |                                |
| General Assistance                        | 31 | -                             | -                | -  | -                              |
| Assistance to Aged Persons                | 32 | -                             | -                | -  | -                              |
| Assistance to Children                    | 33 | -                             | -                | -  | -                              |
| Day Nurseries                             | 34 | -                             | -                | -  | -                              |
| --  | 35 | -                             | -                | -  | -                              |
| Subtotal                                  | 36 | -                             | -                | -  | -                              |
| <b>Social Housing</b>                     | 90 | -                             | -                | -  | -                              |
| <b>Recreation and Cultural Services</b>   |    |                               |                  |  |                                |
| Parks and Recreation                      | 37 | 4,000                         | -                | -  | 5,100                          |
| Libraries                                 | 38 | -                             | -                | -  | -                              |
| Other Cultural                            | 39 | -                             | -                | -  | -                              |
| Subtotal                                  | 40 | 4,000                         | -                | -  | 5,100                          |
| <b>Planning and Development</b>           |    |                               |                  |  |                                |
| Planning and Development                  | 41 | -                             | -                | -  | 19,992                         |
| Commercial and Industrial                 | 42 | -                             | -                | -  | -                              |
| Residential Development                   | 43 | -                             | -                | -  | -                              |
| Agriculture and Reforestation             | 44 | -                             | -                | -  | -                              |
| Tile Drainage and Shoreline Assistance    | 45 | -                             | -                | -  | -                              |
| --  | 46 | -                             | -                | -  | -                              |
| Subtotal                                  | 47 | -                             | -                | -  | 19,992                         |
| Electricity                               | 48 | -                             | -                | -  | -                              |
| Gas                                       | 49 | -                             | -                | -  | -                              |
| Telephone                                 | 50 | -                             | -                | -  | -                              |
| <b>Total</b>                              | 51 | <b>5,210,320</b>              | <b>-</b>         | <b>200,000</b>   | <b>52,735</b>                  |

# 1998 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

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| Central Frontenac Tp |
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For the year ended December 31, 1998.

|   |    | Salaries<br>Wages and<br>Employee<br>Benefits | Net Long Term<br>Debt Charges | Materials,<br>Services,<br>Rents and<br>Financial<br>Expenses | Transfers<br>To Own<br>Funds | Other<br>Transfers | Inter-<br>Functional<br>Transfers | Total<br>Expenditures |
|---|----|---|-------------------------------|---|------------------------------|--------------------|-----------------------------------|-----------------------|
|   |    | 1   | 2                             | 3   | 4                            | 5                  | 6                                 | 7                     |
|   |    | \$  | \$                            | \$  | \$                           | \$                 | \$                                | \$                    |
| <b>General Government</b>                 | 1  | 535,884                                       | 99,984                        | 277,144   | 602,163                      | 983                | -                                 | 1,516,158             |
| <b>Protection to Persons and Property</b> |    |   |                               |   |                              |                    |                                   |                       |
| Fire                                      | 2  | 31,617  | -                             | 107,504   | 34,586                       | -                  | -                                 | 173,707               |
| Police                                    | 3  | -   | -                             | 808,840   | -                            | -                  | -                                 | 808,840               |
| Conservation Authority                    | 4  | -   | -                             | -   | -                            | 13,717             | -                                 | 13,717                |
| Protective inspection and control         | 5  | 30,571  | -                             | 17,247  | -                            | 800                | -                                 | 48,618                |
| Emergency measures                        | 6  | -   | -                             | 935,419   | -                            | -                  | -                                 | 935,419               |
| <b>Subtotal</b>                           | 7  | 62,188  | -                             | 1,869,010   | 34,586                       | 14,517             | -                                 | 1,980,301             |
| <b>Transportation services</b>            |    |   |                               |   |                              |                    |                                   |                       |
| Roadways                                  | 8  | 430,653                                       | -                             | 871,125   | 4,181,096                    | -                  | -                                 | 5,482,874             |
| Winter Control                            | 9  | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Transit                                   | 10 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Parking                                   | 11 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Street Lighting                           | 12 | -   | -                             | 16,118  | -                            | -                  | -                                 | 16,118                |
| Air Transportation                        | 13 | -   | -                             | 196   | -                            | -                  | -                                 | 196                   |
| --  | 14 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 15 | 430,653                                       | -                             | 887,439   | 4,181,096                    | -                  | -                                 | 5,499,188             |
| <b>Environmental services</b>             |    |   |                               |   |                              |                    |                                   |                       |
| Sanitary Sewer System                     | 16 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Storm Sewer System                        | 17 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Waterworks System                         | 18 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Garbage Collection                        | 19 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Garbage Disposal                          | 20 | 46,209  | -                             | 52,435  | 15,763                       | -                  | -                                 | 114,407               |
| Pollution Control                         | 21 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --  | 22 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 23 | 46,209  | -                             | 52,435  | 15,763                       | -                  | -                                 | 114,407               |
| <b>Health Services</b>                    |    |   |                               |   |                              |                    |                                   |                       |
| Public Health Services                    | 24 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Public Health Inspection and Control      | 25 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Hospitals                                 | 26 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Ambulance Services                        | 27 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Cemeteries                                | 28 | -   | -                             | 33,538  | -                            | -                  | -                                 | 33,538                |
| --  | 29 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 30 | -   | -                             | 33,538  | -                            | -                  | -                                 | 33,538                |
| <b>Social and Family Services</b>         |    |   |                               |   |                              |                    |                                   |                       |
| General Assistance                        | 31 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Assistance to Aged Persons                | 32 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Assistance to Children                    | 33 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Day Nurseries                             | 34 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --  | 35 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 36 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Social Housing</b>                     | 90 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Recreation and Cultural Services</b>   |    |   |                               |   |                              |                    |                                   |                       |
| Parks and Recreation                      | 37 | 31,114  | -                             | 53,007  | 13,750                       | 12,113             | -                                 | 109,984               |
| Libraries                                 | 38 | -   | -                             | 3,541   | -                            | -                  | -                                 | 3,541                 |
| Other Cultural                            | 39 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 40 | 31,114  | -                             | 56,548  | 13,750                       | 12,113             | -                                 | 113,525               |
| <b>Planning and Development</b>           |    |   |                               |   |                              |                    |                                   |                       |
| Planning and Development                  | 41 | -   | -                             | 5,973   | 30,000                       | 4,500              | -                                 | 40,473                |
| Commercial and Industrial                 | 42 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Residential Development                   | 43 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Agriculture and Reforestation             | 44 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Tile Drainage and Shoreline Assistance    | 45 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --  | 46 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 47 | -   | -                             | 5,973   | 30,000                       | 4,500              | -                                 | 40,473                |
| Electricity                               | 48 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Gas                                       | 49 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Telephone                                 | 50 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Total</b>                              | 51 | 1,106,048                                     | 99,984                        | 3,182,087   | 4,877,358                    | 32,113             | -                                 | 9,297,590             |

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Central Frontenac Tp

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1998.

|  |   | 1  | \$      |
|--|---|----|---------|
| <b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b> | 1   | -  | 45,588  |
| <b>Source of Financing</b>   |   |    |         |
| <b>Contributions from Own Funds</b>  |   |    |         |
| Revenue Fund   | 2   |    | 150,986 |
| Reserves and Reserve Funds   | 3   |    | 92,354  |
|  | <b>Subtotal</b>   | 4  | 243,340 |
| <b>Long Term Liabilities Incurred</b>  |   |    |         |
| Central Mortgage and Housing Corporation   | 5   |    | -       |
| Ontario Financing Authority  | 7   |    | -       |
| Commercial Area Improvement Program  | 9   |    | -       |
| Other Ontario Housing Programs   | 10  |    | -       |
| Ontario Clean Water Agency   | 11  |    | -       |
| Tile Drainage and Shoreline Property Assistance Programs                                     | 12  |    | -       |
| Serial Debentures  | 13  |    | -       |
| Sinking Fund Debentures  | 14  |    | -       |
| Long Term Bank Loans   | 15  |    | -       |
| Long Term Reserve Fund Loans   | 16  |    | -       |
| --   | 17  |    | -       |
|  | <b>Subtotal *</b>   | 18 | -       |
| <b>Grants and Loan Forgiveness</b>   |   |    |         |
| Ontario  | 20  |    | -       |
| Canada   | 21  |    | -       |
| Other Municipalities   | 22  |    | -       |
|  | <b>Subtotal</b>   | 23 | -       |
| <b>Other Financing</b>   |   |    |         |
| 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  |    | -       |
|  | <b>Subtotal</b>   | 32 | -       |
|  | <b>Total Sources of Financing</b>                                     | 33 | 243,340 |
| <b>Applications</b>  |   |    |         |
| <b>Own Expenditures</b>  |   |    |         |
| Short Term Interest Costs  | 34  |    | -       |
| Other  | 35  |    | 243,340 |
|  | <b>Subtotal</b>   | 36 | 243,340 |
| <b>Transfer of Proceeds From Long Term Liabilities to:</b>                                   |   |    |         |
| Other Municipalities   | 37  |    | -       |
| Unconsolidated Local Boards  | 38  |    | -       |
| Individuals  | 39  |    | -       |
|  | <b>Subtotal</b>   | 40 | -       |
| <b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>                             |   |    |         |
|  | 41  |    | 45,588  |
|  | <b>Total Applications</b>   | 42 | 288,928 |
| <b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>       |   |    |         |
| Amount Reported in Line 43 Analysed as Follows:  |   |    |         |
| Unapplied Capital Receipts (Negative)  | 44  |    | -       |
| To be Recovered From:  |   |    |         |
| - Taxation or User Charges Within Term of Council  | 45  |    | -       |
| - Proceeds From Long Term Liabilities  | 46  |    | -       |
| - Transfers From Reserves and Reserve Funds  | 47  |    | -       |
| --   | 48  |    | -       |
|  | <b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b> | 49 | -       |
| * - Amount in Line 18 Raised on Behalf of Other Municipalities                               | 19  |    | -       |

# 1998 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Central Frontenac Tp

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|   |           | CAPITAL GRANTS |               |                      | TOTAL OWN EXPENDITURES |
|---|-----------|----------------|---------------|----------------------|------------------------|
|   |           | Ontario Grants | Canada Grants | Other municipalities |                        |
|   |           | 1              | 2             | 3                    | 4                      |
|   |           | \$             | \$            | \$                   | \$                     |
| <b>General Government</b>                 | 1         | -              | -             | -                    | 31,107                 |
| <b>Protection to Persons and Property</b> |           |                |               |                      |                        |
| Fire                                      | 2         | -              | -             | -                    | 33,986                 |
| Police                                    | 3         | -              | -             | -                    | -                      |
| Conservation Authority                    | 4         | -              | -             | -                    | -                      |
| Protective inspection and control         | 5         | -              | -             | -                    | -                      |
| Emergency measures                        | 6         | -              | -             | -                    | -                      |
| Subtotal                                  | 7         | -              | -             | -                    | 33,986                 |
| <b>Transportation services</b>            |           |                |               |                      |                        |
| Roadways                                  | 8         | -              | -             | -                    | 157,830                |
| Winter Control                            | 9         | -              | -             | -                    | -                      |
| Transit                                   | 10        | -              | -             | -                    | -                      |
| Parking                                   | 11        | -              | -             | -                    | -                      |
| Street Lighting                           | 12        | -              | -             | -                    | -                      |
| Air Transportation                        | 13        | -              | -             | -                    | -                      |
| --  | 14        | -              | -             | -                    | -                      |
| Subtotal                                  | 15        | -              | -             | -                    | 157,830                |
| <b>Environmental services</b>             |           |                |               |                      |                        |
| Sanitary Sewer System                     | 16        | -              | -             | -                    | -                      |
| Storm Sewer System                        | 17        | -              | -             | -                    | -                      |
| Waterworks System                         | 18        | -              | -             | -                    | -                      |
| Garbage Collection                        | 19        | -              | -             | -                    | -                      |
| Garbage Disposal                          | 20        | -              | -             | -                    | 10,763                 |
| Pollution Control                         | 21        | -              | -             | -                    | -                      |
| --  | 22        | -              | -             | -                    | -                      |
| Subtotal                                  | 23        | -              | -             | -                    | 10,763                 |
| <b>Health Services</b>                    |           |                |               |                      |                        |
| Public Health Services                    | 24        | -              | -             | -                    | -                      |
| Public Health Inspection and Control      | 25        | -              | -             | -                    | -                      |
| Hospitals                                 | 26        | -              | -             | -                    | -                      |
| Ambulance Services                        | 27        | -              | -             | -                    | -                      |
| Cemeteries                                | 28        | -              | -             | -                    | -                      |
| --  | 29        | -              | -             | -                    | -                      |
| Subtotal                                  | 30        | -              | -             | -                    | -                      |
| <b>Social and Family Services</b>         |           |                |               |                      |                        |
| General Assistance                        | 31        | -              | -             | -                    | -                      |
| Assistance to Aged Persons                | 32        | -              | -             | -                    | -                      |
| Assistance to Children                    | 33        | -              | -             | -                    | -                      |
| Day Nurseries                             | 34        | -              | -             | -                    | -                      |
| --  | 35        | -              | -             | -                    | -                      |
| Subtotal                                  | 36        | -              | -             | -                    | -                      |
| <b>Social Housing</b>                     | 90        | -              | -             | -                    | -                      |
| <b>Recreation and Cultural Services</b>   |           |                |               |                      |                        |
| Parks and Recreation                      | 37        | -              | -             | -                    | 9,654                  |
| Libraries                                 | 38        | -              | -             | -                    | -                      |
| Other Cultural                            | 39        | -              | -             | -                    | -                      |
| Subtotal                                  | 40        | -              | -             | -                    | 9,654                  |
| <b>Planning and Development</b>           |           |                |               |                      |                        |
| 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        | -              | -             | -                    | -                      |
| <b>Total</b>                              | <b>51</b> | -              | -             | -                    | <b>243,340</b>         |

# 1998 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Central Frontenac Tp

**7**  
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For the year ended December 31, 1998.

|   |    | 1<br>\$ |
|---|----|---------|
| <b>General Government</b>                 | 1  | -       |
| <b>Protection to Persons and Property</b> |    |         |
| Fire                                      | 2  | 31,090  |
| Police                                    | 3  | -       |
| Conservation Authority                    | 4  | -       |
| Protective inspection and control         | 5  | -       |
| Emergency measures                        | 6  | -       |
| <b>Subtotal</b>                           | 7  | -       |
| <b>Transportation services</b>            |    |         |
| Roadways                                  | 8  | -       |
| Winter Control                            | 9  | -       |
| Transit                                   | 10 | -       |
| Parking                                   | 11 | -       |
| Street Lighting                           | 12 | -       |
| Air Transportation                        | 13 | -       |
| --  | 14 | -       |
| <b>Subtotal</b>                           | 15 | -       |
| <b>Environmental services</b>             |    |         |
| Sanitary Sewer System                     | 16 | -       |
| Storm Sewer System                        | 17 | -       |
| Waterworks System                         | 18 | -       |
| Garbage Collection                        | 19 | -       |
| Garbage Disposal                          | 20 | -       |
| Pollution Control                         | 21 | -       |
| --  | 22 | -       |
| <b>Subtotal</b>                           | 23 | -       |
| <b>Health Services</b>                    |    |         |
| Public Health Services                    | 24 | -       |
| Public Health Inspection and Control      | 25 | -       |
| Hospitals                                 | 26 | -       |
| Ambulance Services                        | 27 | -       |
| Cemeteries                                | 28 | -       |
| --  | 29 | -       |
| <b>Subtotal</b>                           | 30 | -       |
| <b>Social and Family Services</b>         |    |         |
| General Assistance                        | 31 | -       |
| Assistance to Aged Persons                | 32 | -       |
| Assistance to Children                    | 33 | -       |
| Day Nurseries                             | 34 | -       |
| --  | 35 | -       |
| <b>Subtotal</b>                           | 36 | -       |
| <b>Social Housing</b>                     | 90 | -       |
| <b>Recreation and Cultural Services</b>   |    |         |
| Parks and Recreation                      | 37 | -       |
| Libraries                                 | 38 | -       |
| Other Cultural                            | 39 | -       |
| <b>Subtotal</b>                           | 40 | -       |
| <b>Planning and Development</b>           |    |         |
| Planning and Development                  | 41 | -       |
| Commercial and Industrial                 | 42 | -       |
| Residential Development                   | 43 | -       |
| Agriculture and Reforestation             | 44 | -       |
| Tile Drainage and Shoreline Assistance    | 45 | -       |
| --  | 46 | -       |
| <b>Subtotal</b>                           | 47 | -       |
| Electricity                               | 48 | -       |
| Gas                                       | 49 | -       |
| Telephone                                 | 50 | -       |
| <b>Total</b>                              | 51 | -       |

**1998 FINANCIAL INFORMATION RETURN**

Municipality

|                             |
|-----------------------------|
| <b>Central Frontenac Tp</b> |
|-----------------------------|

**ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS**

*For the year ended December 31, 1998.*

|  |    | 1<br>\$ |
|--|----|---------|
| <b>1. Calculation of the Debt Burden of the Municipality</b>   |    |         |
| All debt issued by the municipality, predecessor municipalities and consolidated entities                                    |    |         |
| :To Ontario and agencies   | 1  | -       |
| : To Canada and agencies   | 2  | -       |
| : To other   | 3  | 31,090  |
| <b>Subtotal</b>  | 4  | 31,090  |
| Plus: All debt assumed by the municipality from others   | 5  | -       |
| Less: All debt assumed by others   |    |         |
| :Ontario   | 6  | -       |
| :School boards   | 7  | -       |
| :Other municipalities  | 8  | -       |
| <b>Subtotal</b>  | 9  | -       |
| Less: Ontario Clean Water Agency debt retirement funds   |    |         |
| - sewer  | 10 | -       |
| - water  | 11 | -       |
| Own sinking funds (actual balances)  |    |         |
| - general  | 12 | -       |
| - enterprises and other  | 13 | -       |
| <b>Subtotal</b>  | 14 | -       |
| <b>Total</b>   | 15 | 31,090  |
| Amount reported in line 15 analyzed as follows:  |    |         |
| Sinking fund debentures  | 16 | -       |
| Instalment (serial) debentures   | 17 | -       |
| Long term bank loans   | 18 | -       |
| Lease purchase agreements  | 19 | -       |
| Mortgages  | 20 | 31,090  |
| Ontario Clean Water Agency   | 22 | -       |
| Long term reserve fund loans   | 23 | -       |
| --   | 24 | -       |
| <b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>  |    |         |
| 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 | -       |
| <b>3. Interest earned on sinking funds and debt retirement funds during the year</b>   |    |         |
| Own funds  | 29 | -       |
| Ontario Clean Water Agency - sewer   | 30 | -       |
| - water  | 31 | -       |
| <b>4. Actuarial balance of own sinking funds at year end</b>   |    |         |
|  | 32 | -       |
| <b>5. Long term commitments and contingencies at year end</b>  |    |         |
| Total liability for accumulated sick pay credits   | 33 | -       |
| Total liability under OMERS plans  |    |         |
| - initial unfunded   | 34 | -       |
| - actuarial deficiency   | 35 | -       |
| Total liability for own pension funds  |    |         |
| - initial unfunded   | 36 | -       |
| - actuarial deficiency   | 37 | -       |
| Outstanding loans guarantee  | 38 | -       |
| Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be |    |         |
| - hospital support   | 39 | -       |
| - university support   | 40 | -       |
| - leases and other agreements  | 41 | -       |
| Other (specify)  | 42 | -       |
| --   | 43 | -       |
| --   | 44 | -       |
| <b>Total</b>   | 45 | -       |

**1998 FINANCIAL INFORMATION RETURN**

Municipality

|                             |
|-----------------------------|
| <b>Central Frontenac Tp</b> |
|-----------------------------|

**ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS**

*For the year ended December 31, 1998.*

|  |                                      |   |                     |
|--|--------------------------------------|---|---------------------|
| <b>6. Ontario Clean Water Agency Provincial Projects</b> |                                      |   |                     |
|  | <b>accumulated surplus (deficit)</b> | <b>total outstanding capital obligation</b> | <b>debt charges</b> |
|  | <b>1</b>                             | <b>2</b>                                    | <b>3</b>            |
|  | <b>\$</b>                            | <b>\$</b>                                   | <b>\$</b>           |
| Water projects - for this municipality only              | 46                                   | -   | -                   |
| - share of integrated projects                           | 47                                   | -   | -                   |
| Sewer projects - for this municipality only              | 48                                   | -   | -                   |
| - share of integrated projects                           | 49                                   | -   | -                   |

|   |           |                  |                 |
|---|-----------|------------------|-----------------|
| <b>7. 1998 Debt Charges</b>                           |           |                  |                 |
|   |           | <b>principal</b> | <b>interest</b> |
|   |           | <b>1</b>         | <b>2</b>        |
|   |           | <b>\$</b>        | <b>\$</b>       |
| Recovered from the consolidated revenue fund          |           |                  |                 |
| - general tax rates                                   | 50        | 87,501           | 12,483          |
| - special are rates and special charges               | 51        | -                | -               |
| - benefiting landowners                               | 52        | -                | -               |
| - user rates (consolidated entities)                  | 53        | -                | -               |
| Recovered from reserve funds                          | 54        | -                | -               |
| Recovered from unconsolidated entities                |           |                  |                 |
| - hydro   | 55        | -                | -               |
| - gas and telephone                                   | 57        | -                | -               |
| --  | 56        | -                | -               |
| --  | 58        | -                | -               |
| --  | 59        | -                | -               |
| <b>Total</b>  | <b>78</b> | <b>87,501</b>    | <b>12,483</b>   |
| Line 78 includes:                                     |           |                  |                 |
| Financing of one-time real estate purchase            | 90        | -                | -               |
| Other lump sum (balloon) repayments of long term debt | 91        | 84,295           | 9,743           |

|   |           |   |                 |                                       |                 |   |                 |
|---|-----------|---|-----------------|---------------------------------------|-----------------|---|-----------------|
| <b>8. Future principal and interest payments on EXISTING net debt</b> |           |   |                 |                                       |                 |   |                 |
|   |           | <b>recoverable from the consolidated revenue fund</b> |                 | <b>recoverable from reserve funds</b> |                 | <b>recoverable from unconsolidated entities</b> |                 |
|   |           | <b>principal</b>                                      | <b>interest</b> | <b>principal</b>                      | <b>interest</b> | <b>principal</b>                                | <b>interest</b> |
|   |           | <b>1</b>  | <b>2</b>        | <b>3</b>                              | <b>4</b>        | <b>5</b>  | <b>6</b>        |
|   |           | <b>\$</b>   | <b>\$</b>       | <b>\$</b>                             | <b>\$</b>       | <b>\$</b>                                       | <b>\$</b>       |
| 1999  | 60        | 3,467   | 2,537           | -                                     | -               | -   | -               |
| 2000  | 61        | 3,750   | 2,254           | -                                     | -               | -   | -               |
| 2001  | 62        | 4,056   | 1,948           | -                                     | -               | -   | -               |
| 2002  | 63        | 4,387   | 1,617           | -                                     | -               | -   | -               |
| 2003  | 64        | 4,745   | 1,259           | -                                     | -               | -   | -               |
| 2004 - 2008   | 65        | 10,685  | 1,325           | -                                     | -               | -   | -               |
| 2009 onwards  | 79        | -   | -               | -                                     | -               | -   | -               |
| interest to be earned on sinking funds *                              | 69        | -   | -               | -                                     | -               | -   | -               |
| Downtown revitalization program                                       | 70        | -   | -               | -                                     | -               | -   | -               |
| <b>Total</b>  | <b>71</b> | <b>31,090</b>   | <b>10,940</b>   | <b>-</b>                              | <b>-</b>        | <b>-</b>  | <b>-</b>        |

\* Includes interest to earned on Ontario Clean Water Agency debt retirement funds

|  |  |           |           |
|--|--|-----------|-----------|
| <b>9. Future principal payments on EXPECTED NEW debt</b> |  |           |           |
|  |  |           | <b>1</b>  |
|  |  |           | <b>\$</b> |
| 1999   |  | 72        | -         |
| 2000   |  | 73        | -         |
| 2001   |  | 74        | -         |
| 2002   |  | 75        | -         |
| 2003   |  | 76        | -         |
| <b>Total</b>   |  | <b>77</b> | <b>-</b>  |

**10. Other notes (attach supporting schedules as required)**

|  |    |                  |                 |
|--|----|------------------|-----------------|
| <b>11. Long term debt refinanced:</b>      |    |                  |                 |
|  |    | <b>principal</b> | <b>interest</b> |
|  |    | <b>1</b>         | <b>2</b>        |
|  |    | <b>\$</b>        | <b>\$</b>       |
| Repayment of Provincial Special Assistance | 92 | -                | -               |
| Other long term debt refinanced            | 93 | -                | -               |

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Central Frontenac Tp

**9LT**  
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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

|  |           | Balance at beginning of year | amounts levied | supplementary taxes | total expended | amount of levy raised | share of Provincial grants | share of payments in lieu of taxes | other | total raised | balance at end of year |
|--|-----------|------------------------------|----------------|---------------------|----------------|-----------------------|----------------------------|------------------------------------|-------|--------------|------------------------|
|  |           | 1                            | 2              | 3                   | 4              | 5                     | 8                          | 9                                  | 10    | 12           | 11                     |
|  |           | \$                           | \$             | \$                  | \$             | \$                    | \$                         | \$                                 | \$    | \$           | \$                     |
| <b>UPPER TIER</b>                                    |           |                              |                |                     |                |                       |                            |                                    |       |              |                        |
| Included in general tax rate for upper tier purposes |           |                              |                |                     |                |                       |                            |                                    |       |              |                        |
| General levy   | 1         |                              | 983,764        | 7,327               | 991,091        | -                     | -                          | -                                  | -     | -            | -                      |
| Special pupose levies                                |           |                              |                |                     |                |                       |                            |                                    |       |              |                        |
| Water rate   | 2         |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Transit rate   | 3         |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Sewer rate   | 4         |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Library rate   | 5         |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Road rate  | 6         |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| --   | 7         |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| --   | 8         |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Payments in lieu of taxes                            | 9         |                              | 8,716          | -                   | 8,716          | -                     | -                          | -                                  | -     | -            | -                      |
| <b>Subtotal levied by tax rate -- general</b>        | <b>11</b> | -                            | 992,480        | 7,327               | 999,807        | 991,091               | -                          | 8,716                              | -     | 999,807      | -                      |
| Special purpose levies                               |           |                              |                |                     |                |                       |                            |                                    |       |              |                        |
| Water  | 12        |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Transit  | 13        |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Sewer  | 14        |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Library  | 15        |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| --   | 16        |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| --   | 17        |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| <b>Subtotal levied by tax rate -- special areas</b>  | <b>18</b> | -                            | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| <b>Speical charges</b>                               | <b>19</b> | -                            | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| <b>Direct water billings</b>                         | <b>20</b> | -                            | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| <b>Sewer surcharge on direct water billings</b>      | <b>21</b> | -                            | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| <b>Total region or county</b>                        | <b>22</b> | -                            | 992,480        | 7,327               | 999,807        | 991,091               | -                          | 8,716                              | -     | 999,807      | -                      |

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Central Frontenac Tp

9LT

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

|   |    | Balance at beginning of year | amounts levied | supplementary taxes | pupils' fees, share of trailer licenses | total expended | amount of levy raised | share of payments in lieu of taxes | pupils' fees, share of trailer licenses | total raised | balance at end of year |
|---|----|------------------------------|----------------|---------------------|---|----------------|-----------------------|------------------------------------|---|--------------|------------------------|
|   |    | 1                            | 2              | 3                   | 4                                       | 5              | 6                     | 8                                  | 9                                       | 10           | 11                     |
|   |    | \$                           | \$             | \$                  | \$                                      | \$             | \$                    | \$                                 | \$                                      | \$           | \$                     |
| <b>SCHOOL BOARDS</b>                    |    |                              |                |                     |   |                |                       |                                    |   |              |                        |
| English Language Public DSB (specify)   |    |                              |                |                     |   |                |                       |                                    |   |              |                        |
| --                                      | 62 | -                            | -              | -                   | -                                       | -              | -                     | -                                  | -                                       | -            | -                      |
| --                                      | 63 | -                            | 1,445,434      | 12,347              | -                                       | 1,457,781      | 1,453,798             | 3,983                              | -                                       | 1,457,781    | -                      |
| French Language Public DSB (specify)    |    |                              |                |                     |   |                |                       |                                    |   |              |                        |
| --                                      | 64 | -                            | -              | -                   | -                                       | -              | -                     | -                                  | -                                       | -            | -                      |
| --                                      | 65 | -                            | 2,513          | 13                  | -                                       | 2,526          | 2,500                 | 26                                 | -                                       | 2,526        | -                      |
| English Language Catholic DSB (specify) |    |                              |                |                     |   |                |                       |                                    |   |              |                        |
| --                                      | 93 | -                            | -              | -                   | -                                       | -              | -                     | -                                  | -                                       | -            | -                      |
| --                                      | 94 | -                            | 124,119        | 738                 | -                                       | 124,857        | 123,739               | 1,118                              | -                                       | 124,857      | -                      |
| French Language Catholic DSB (specify)  |    |                              |                |                     |   |                |                       |                                    |   |              |                        |
| --                                      | 95 | -                            | -              | -                   | -                                       | -              | -                     | -                                  | -                                       | -            | -                      |
| --                                      | 96 | -                            | 8,415          | 38                  | -                                       | 8,453          | 8,376                 | 77                                 | -                                       | 8,453        | -                      |
| <b>Total school boards</b>              | 36 | -                            | 1,580,481      | 13,136              | -                                       | 1,593,617      | 1,588,413             | 5,204                              | -                                       | 1,593,617    | -                      |

# 1998 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Central Frontenac Tp

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For the year ended December 31, 1998.

|  |    | 1<br>\$   |
|--|----|-----------|
| <b>Balance at the beginning of the year</b>                | 1  | 631,539   |
| <b>Revenues</b>  |    |           |
| Contributions from revenue fund                            | 2  | 4,726,372 |
| Contributions from capital fund                            | 3  | -         |
| Development Charges Act                                    | 67 | -         |
| Lot levies and subdivider contributions                    | 60 | -         |
| Recreational land (the Planning Act)                       | 61 | 9,769     |
| Investment income - from own funds                         | 5  | -         |
| - other  | 6  | 115,448   |
| --   | 9  | -         |
| --   | 10 | -         |
| --   | 11 | -         |
| --   | 12 | -         |
| <b>Total revenue</b>                                       | 13 | 4,851,589 |
| <b>Expenditures</b>  |    |           |
| Transferred to capital fund                                | 14 | 92,354    |
| Transferred to revenue fund                                | 15 | 4,738     |
| Charges for long term liabilities - principal and interest | 16 | -         |
| --   | 63 | 8,723     |
| --   | 20 | -         |
| --   | 21 | -         |
| <b>Total expenditure</b>                                   | 22 | 105,815   |
| <b>Balance at the end of the year for:</b>                 |    |           |
| Reserves   | 23 | 2,034,860 |
| Reserve Funds  | 24 | 3,342,453 |
| <b>Total</b>   | 25 | 5,377,313 |
| <b>Analysed as follows:</b>                                |    |           |
| <b>Reserves and discretionary reserve funds:</b>           |    |           |
| Working funds  | 26 | 702,756   |
| Contingencies  | 27 | 106,090   |
| Ontario Clean Water Agency funds for renewals, etc         |    |           |
| - sewer  | 28 | -         |
| - water  | 29 | -         |
| Replacement of equipment                                   | 30 | 10,763    |
| Sick leave   | 31 | -         |
| Insurance  | 32 | -         |
| Workers' compensation                                      | 33 | -         |
| Capital expenditure - general administration               | 34 | 5,000     |
| - roads  | 35 | 4,237,381 |
| - sanitary and storm sewers                                | 36 | -         |
| - parks and recreation                                     | 64 | -         |
| - library  | 65 | -         |
| - other cultural   | 66 | -         |
| - water  | 38 | -         |
| - transit  | 39 | -         |
| - housing  | 40 | 31,203    |
| - industrial development                                   | 41 | -         |
| - other and unspecified                                    | 42 | 52,343    |
| Waterworks current purposes                                | 49 | -         |
| Transit current purposes                                   | 50 | -         |
| Library current purposes                                   | 51 | -         |
| --   | 52 | 30,000    |
| --   | 53 | 61,058    |
| --   | 54 | 5,000     |
| <b>Obligatory reserve funds:</b>                           |    |           |
| Development Charges Act                                    | 68 | -         |
| Lot levies and subdivider contributions                    | 44 | -         |
| Recreational land (the Planning Act)                       | 46 | 135,719   |
| Parking revenues   | 45 | -         |
| Debenture repayment  | 47 | -         |
| Exchange rate stabilization                                | 48 | -         |
| --   | 55 | -         |
| --   | 56 | -         |
| --   | 57 | -         |
| <b>Total</b>   | 58 | 5,377,313 |

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Central Frontenac Tp

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

|   |    | 1<br>\$   | 2<br>\$  |
|---|----|-----------|--|
| <b>ASSETS</b>   |    |           |  |
| <b>Current assets</b>                                 |    |           |  |
| Cash  | 1  | 1,272,836 | -<br><small>portion of cash not<br/>in chartered banks</small> |
| Accounts receivable                                   |    |           |  |
| Canada  | 2  | 83,714    |  |
| Ontario   | 3  | 1,109,697 |  |
| Region or county                                      | 4  | -         |  |
| Other municipalities                                  | 5  | -         |  |
| School Boards   | 6  | 400       | -<br><small>portion of taxes</small>                           |
| Waterworks  | 7  | -         | -<br><small>receivable for</small>                             |
| Other (including unorganized areas)                   | 8  | 4,029     | -<br><small>business taxes</small>                             |
| Taxes receivable                                      |    |           |  |
| Current year's levies                                 | 9  | 485,391   |  |
| Previous year's levies                                | 10 | 195,369   | -  |
| Prior year's levies                                   | 11 | 188,759   | -  |
| Penalties and interest                                | 12 | 119,073   | -  |
| Less allowance for uncollectables (negative)          | 13 | - 1,600   | -  |
| Investments   |    |           |  |
| Canada  | 14 | -         |  |
| Provincial  | 15 | -         |  |
| Municipal   | 16 | -         |  |
| Other   | 17 | 3,107,636 |  |
| Other current assets                                  | 18 | 7,106     | -<br><small>portion of line 20</small>                         |
| <b>Capital outlay to be recovered in future years</b> | 19 | 31,090    | -<br><small>for tax sale / tax</small>                         |
| <b>Deferred taxes receivable</b>                      | 60 | -         | -<br><small>registration</small>                               |
| <b>Other long term assets</b>                         | 20 | -         | -  |
| <b>Total</b>  | 21 | 6,603,500 |  |

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Central Frontenac Tp

**11**  
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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

| LIABILITIES  |    |           |  |  |  |  |
|--|----|-----------|--|--|--|--|
| Current Liabilities  |    |           |  |  |  | portion of loans not<br>from chartered banks |
| Temporary loans - current purposes                         | 22 | -         |  |  |  | -  |
| - capital - Ontario  | 23 | -         |  |  |  |  |
| - Canada   | 24 | -         |  |  |  |  |
| - Other  | 25 | -         |  |  |  |  |
| Accounts payable and accrued liabilities                   |    |           |  |  |  |  |
| Canada   | 26 | -         |  |  |  |  |
| Ontario  | 27 | 353,587   |  |  |  |  |
| Region or county   | 28 | 178,989   |  |  |  |  |
| Other municipalities                                       | 29 | -         |  |  |  |  |
| School Boards  | 30 | 6,441     |  |  |  |  |
| Trade accounts payable                                     | 31 | 422,024   |  |  |  |  |
| Other  | 32 | 81,301    |  |  |  |  |
| Other current liabilities                                  | 33 | -         |  |  |  |  |
| <b>Net long term liabilities</b>                           |    |           |  |  |  |  |
| Recoverable from the Consolidated Revenue Fund             |    |           |  |  |  |  |
| - general tax rates  | 34 | 31,090    |  |  |  |  |
| - special area rates and special charges                   | 35 | -         |  |  |  |  |
| - benefitting landowners                                   | 36 | -         |  |  |  |  |
| - user rates (consolidated entities)                       | 37 | -         |  |  |  |  |
| Recoverable from Reserve Funds                             | 38 | -         |  |  |  |  |
| Recoverable from unconsolidated entities                   | 39 | -         |  |  |  |  |
| Less: Own holdings (negative)                              | 40 | -         |  |  |  |  |
| <b>Reserves and reserve funds</b>                          | 41 | 5,377,313 |  |  |  |  |
| <b>Accumulated net revenue (deficit)</b>                   |    |           |  |  |  |  |
| General revenue  | 42 | 150,000   |  |  |  |  |
| Special charges and special areas (specify)                |    |           |  |  |  |  |
| --   | 43 | -         |  |  |  |  |
| --   | 44 | -         |  |  |  |  |
| --   | 45 | -         |  |  |  |  |
| --   | 46 | -         |  |  |  |  |
| Consolidated local boards (specify)                        |    |           |  |  |  |  |
| Transit operations   | 47 | -         |  |  |  |  |
| Water operations   | 48 | -         |  |  |  |  |
| Libraries  | 49 | -         |  |  |  |  |
| Cemetaries   | 50 | -         |  |  |  |  |
| Recreation, community centres and arenas                   | 51 | -         |  |  |  |  |
| --   | 52 | 2,755     |  |  |  |  |
| --   | 53 | -         |  |  |  |  |
| --   | 54 | -         |  |  |  |  |
| --   | 55 | -         |  |  |  |  |
| Region or county   | 56 | -         |  |  |  |  |
| School boards  | 57 | -         |  |  |  |  |
| Unexpended capital financing / (unfinanced capital outlay) | 58 | -         |  |  |  |  |
| <b>Total</b>   | 59 | 6,603,500 |  |  |  |  |

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Central Frontenac Tp

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## STATISTICAL DATA

For the year ended December 31, 1998.

|  |           | 1         |
|--|-----------|-----------|
| <b>1. Number of continuous full time employees as at December 31</b> |           |           |
| Administration   | 1         | 9         |
| Non-line Department Support Staff                                    | 2         | -         |
| Fire   | 3         | -         |
| Police   | 4         | -         |
| Transit  | 5         | -         |
| Public Works   | 6         | 13        |
| Health Services  | 7         | -         |
| Homes for the Aged   | 8         | -         |
| Other Social Services  | 9         | -         |
| Parks and Recreation   | 10        | -         |
| Libraries  | 11        | -         |
| Planning   | 12        | -         |
| <b>Total</b>   | <b>13</b> | <b>22</b> |

|  |    | continuous full time employees<br>December 31 |         |
|--|----|---|---------|
|  |    | 1<br>\$                                       | 2<br>\$ |
| <b>2. Total expenditures during the year on:</b> |    |   | other   |
| Wages and salaries                               | 14 | 622,749                                       | 400,118 |
| Employee benefits                                | 15 | 44,746  | 38,435  |

|   |           | 1<br>\$          |
|---|-----------|------------------|
| <b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>                                   |           |                  |
| Cash collections: Current year's tax  | 16        | 3,672,887        |
| Previous years' tax   | 17        | 345,986          |
| Penalties and interest  | 18        | 113,476          |
| <b>Subtotal</b>   | <b>19</b> | <b>4,132,349</b> |
| Discounts allowed   | 20        | -                |
| Tax adjustments under section 421, 441 and 442 of the Municipal Act   |           |                  |
| - recoverable from general municipal accounts   | 25        | 8,996            |
| - recoverable from upper tier   | 90        | 5,276            |
| - recoverable from school boards  | 91        | 10,468           |
| Transfers to tax sale and tax registration accounts   | 26        | -                |
| The Municipal Elderly Residents' Assistance Act - reductions  |           |                  |
| - refunds   | 27        | -                |
| - other   | 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        | -                |
| 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        | -                |
| <b>Total reductions</b>   | <b>29</b> | <b>4,157,089</b> |
| 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          |
|---|----|------------|
| <b>4. Tax due dates for 1998 (lower tier municipalities only)</b> |    |            |
| Interim billings: Number of installments                          | 31 | 2          |
| Due date of first installment (YYYYMMDD)                          | 32 | 19,980,327 |
| Due date of last installment (YYYYMMDD)                           | 33 | 19,980,424 |
| Final billings: Number of installments                            | 34 | 1          |
| Due date of first installment (YYYYMMDD)                          | 35 | 19,980,925 |
| Due date of last installment (YYYYMMDD)                           | 36 | -          |
| <b>\$</b>   |    |            |
| Supplementary taxes levied with 1999 due date                     | 37 | -          |

|                         |           | long term financing requirements |                                   |   |  |
|-------------------------|-----------|----------------------------------|-----------------------------------|---|--|
|                         |           | gross expenditures               | approved by the O.M.B. or Council | submitted but not yet approved by O.M.B. or Council | forecast not yet submitted to the O.M.B or Council |
|                         |           | 1<br>\$                          | 2<br>\$                           | 3<br>\$   | 4<br>\$  |
| Estimated to take place |           |                                  |                                   |   |  |
| in 1999                 | 58        | -                                | -                                 | -   | -  |
| in 2000                 | 59        | -                                | -                                 | -   | -  |
| in 2001                 | 60        | -                                | -                                 | -   | -  |
| in 2002                 | 61        | -                                | -                                 | -   | -  |
| in 2003                 | 62        | -                                | -                                 | -   | -  |
| <b>Total</b>            | <b>63</b> | -                                | -                                 | -   | -  |

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Central Frontenac Tp

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## STATISTICAL DATA

For the year ended December 31, 1998.

|   |  | balance of fund  | loans outstanding                   |  |                       |      |
|---|--|--|-------------------------------------|--|-----------------------|------|
|   |  | 1  | 2                                   |  |                       |      |
|   |  | \$   | \$                                  |  |                       |      |
| <b>6.</b>   | Ontario Home Renewal Plan trust fund at year end | 82   | 46,435                              | 31,335   |                       |      |
| <b>7. Analysis of direct water and sewer billings as at December 31</b>   |  |  |                                     |  |                       |      |
|   |  | number of residential units  | 1998 billings residential units     | all other properties                                       | computer use only     |      |
|   |  | 1  | 2                                   | 3  | 4                     |      |
|   |  |  | \$                                  | \$   |                       |      |
| <b>Water</b>  |  |  |                                     |  |                       |      |
| In this municipality  |  | 39   | -                                   | -  | -                     |      |
| In other municipalities (specify municipality)  |  |  |                                     |  |                       |      |
| --  |  | 40   | -                                   | -  | -                     |      |
| --  |  | 41   | -                                   | -  | -                     |      |
| --  |  | 42   | -                                   | -  | -                     |      |
| --  |  | 43   | -                                   | -  | -                     |      |
| --  |  | 64   | -                                   | -  | -                     |      |
|   |  |  |                                     |  |                       |      |
|   |  | number of residential units  | 1998 billings residential units     | all other properties                                       | computer use only     |      |
|   |  | 1  | 2                                   | 3  | 4                     |      |
|   |  |  | \$                                  | \$   |                       |      |
| <b>Sewer</b>  |  |  |                                     |  |                       |      |
| In this municipality  |  | 44   | -                                   | -  | -                     |      |
| 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   | -                                   | -  |                       |      |
| <b>8. Selected investments of own sinking funds as at December 31</b>   |  |  |                                     |  |                       |      |
|   |  | own municipality   | other municipalities, school boards | Province   | Federal               |      |
|   |  | 1  | 2                                   | 3  | 4                     |      |
|   |  | \$   | \$                                  | \$   | \$                    |      |
| Own sinking funds   |  | 83   | -                                   | -  | -                     |      |
| <b>9. Borrowing from own reserve funds</b>  |  |  |                                     |  |                       |      |
|   |  |  |                                     | 1  |                       |      |
|   |  |  |                                     | \$   |                       |      |
| Loans or advances due to reserve funds as at December 31  |  |  |                                     | 84   | 22,182                |      |
| <b>10. Joint boards consolidated by this municipality</b>   |  |  |                                     |  |                       |      |
|   |  | 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   | -                                   | -  | -                     |      |
| <b>11. Applications to the Ontario Municipal Board or to Council</b>  |  |  |                                     |  |                       |      |
|   |  | 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, 1997   |  | 67   | -                                   | -  | -                     |      |
| Approved in 1998  |  | 68   | -                                   | -  | -                     |      |
| Financed in 1998  |  | 69   | -                                   | -  | -                     |      |
| No long term financing necessary  |  | 70   | -                                   | -  | -                     |      |
| Approved but not financed as at December 31, 1998   |  | 71   | -                                   | -  | -                     |      |
| Applications submitted but not approved as at Decemeber 31, 1998  |  | 72   | -                                   | -  | -                     |      |
| <b>12. Forecast of total revenue fund expenditures</b>  |  |  |                                     |  |                       |      |
|   |  | 1999   | 2000                                | 2001   | 2002                  | 2003 |
|   |  | 1  | 2                                   | 3  | 4                     | 5    |
|   |  | \$   | \$                                  | \$   | \$                    | \$   |
| Total construction contracts awarded  |  | 73   | -                                   | -  | -                     | -    |
| <b>13. Municipal procurement this year</b>  |  |  |                                     |  |                       |      |
|   |  |  | 1                                   | 2  |                       |      |
|   |  |  | \$                                  | \$   |                       |      |
| Total construction contracts awarded  |  | 85   | -                                   | -  |                       |      |
| Construction contracts awarded at \$100,000 or greater  |  | 86   | -                                   | -  |                       |      |

**ANALYSIS OF USER FEES**

Municipality

Central Frontenac Tp

For the year ended December 31, 1998.

| program / service   | FIR<br>Schedule 3<br>Line No. | unit of<br>measure | minimum<br>rate per<br>unit | maximum<br>rate per<br>unit | annual<br>revenue | comments |
|---------------------|-------------------------------|--------------------|-----------------------------|-----------------------------|-------------------|----------|
|                     |                               | 1                  | 2<br>\$                     | 3<br>\$                     | 4<br>\$           | 5        |
|                     | 1                             | Each               | 25                          |                             | 5,129             | 0        |
|                     | 20                            | Each               |                             |                             | 8,966             | VARIOUS  |
|                     | 20                            | Bag                | 1                           | 1                           | 5,464             | 0        |
|                     | 28                            | Each               | 50                          | 160                         | 8,084             | VARIOUS  |
|                     | 37                            | Each               | 25                          | 25                          | 5,100             | 0        |
|                     | 41                            | Each               | 25                          | 250                         | 19,992            | VARIOUS  |
|                     | 7                             |                    |                             |                             |                   |          |
|                     | 8                             |                    |                             |                             |                   |          |
|                     | 9                             |                    |                             |                             |                   |          |
|                     | 10                            |                    |                             |                             |                   |          |
|                     | 11                            |                    |                             |                             |                   |          |
|                     | 12                            |                    |                             |                             |                   |          |
|                     | 13                            |                    |                             |                             |                   |          |
|                     | 14                            |                    |                             |                             |                   |          |
|                     | 15                            |                    |                             |                             |                   |          |
|                     | 16                            |                    |                             |                             |                   |          |
|                     | 17                            |                    |                             |                             |                   |          |
|                     | 18                            |                    |                             |                             |                   |          |
|                     | 19                            |                    |                             |                             |                   |          |
|                     | 20                            |                    |                             |                             |                   |          |
|                     | Subtotal                      |                    |                             |                             | 52,735            |          |
| All other user fees |                               |                    |                             |                             |                   |          |
|                     | Total                         |                    |                             |                             | 52,735            |          |

