

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 10025

MUNICIPALITY OF: Central Frontenac Tp

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Central Frontenac Tp

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For the year ended December 31, 1999.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
	1	2	3	4	
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	4,370,174	1,105,701	1,455,362	1,809,111
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	4,370,174	1,105,701	1,455,362	1,809,111
PAYMENTS IN LIEU OF TAXATION					
Canada	7	2,097	215	1,531	351
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	22,012	8,350		13,662
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	3,012	383	2,003	626
Liquor Control Board of Ontario	14	788	299	-	489
Other	15	-	-	-	-
Municipal enterprises	16	929	95	678	156
Other municipalities and enterprises	17	1,100	113	803	184
Subtotal	18	29,938	9,455	5,015	15,468
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,363,630			1,363,630
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	214,000			214,000
Municipal Restructuring Fund	65	51,183			51,183
.....	61	-			-
Subtotal	69	1,628,813			1,628,813
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,513,662			1,513,662
Canada specific grants	30	3,488			3,488
Other municipalities - grants and fees	31	6,172			6,172
Fees and service charges	32	60,903			60,903
Subtotal	33	1,584,225			1,584,225
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	53,969	-	-	53,969
Rents, concessions and franchises	36	43,699			43,699
Fines	37	-			-
Penalties and interest on taxes	38	137,329			137,329
Investment income - from own funds	39	57,604			57,604
- other	40	-			-
Donations	70	7,790			7,790
Sales of publications, equipment, etc	42	170			170
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	265,534			265,534
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-			-
--	46	-			-
--	47	3,863			3,863
--	48	9,341			9,341
Subtotal	50	579,299	-	-	579,299

ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Central Frontenac Tp

2LT - UP

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For the year ended December 31, 1999.

Levy Code 1	Levy Purpose 2	RTC/ RTQ 3	RTC / RTQ Description 4	Tax Band 5	Taxable Assessment 7	Tax Rate 8	Taxes Levied 9
3300			Total supplementary taxes				6,399
4000			Subtotal levied by tax rate				1,105,701
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100			Subtotal special charges on tax bill				-
3200			Total upper tier purpose taxation				1,105,701

**ANALYSIS OF TAXATION -
SCHOOL BOARDS**

For the year ended December 31, 1999.

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
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.414000	1,253,943	1,170,996	1,336	76,539	5,072
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	1,288	1,288	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	6,701	6,293	-	407	1
Managed Forest	0.103500	1,811	1,493	29	270	19
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	1,263,743	1,180,070	1,365	77,216	5,092
Subtotal Commercial		182,584	138,708	1,112	39,885	2,879
Subtotal Industrial		-	-	-	-	-
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		9,035	8,736	8	272	19
Subtotal levied by tax rate		1,455,362	1,327,514	2,485	117,373	7,990
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		1,455,362	1,327,514	2,485	117,373	7,990

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Municipality

Central Frontenac Tp

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ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	10,743	1,488	-	5,305
Protection to Persons and Property					
Fire	2	5,720	-	1,372	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	877	-	-	-
Emergency measures	6	1,492,217	-	-	-
Subtotal	7	1,498,814	-	1,372	-
Transportation services					
Roadways	8	-	-	-	3,000
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	3,000
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	24,728
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	24,728
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	8,835
--	29	-	-	-	-
Subtotal	30	-	-	-	8,835
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	1,725	2,000	-	4,719
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	1,725	2,000	-	4,719
Planning and Development					
Planning and Development	41	2,380	-	4,800	14,316
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	2,380	-	4,800	14,316
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,513,662	3,488	6,172	60,903

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Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

Central Frontenac Tp

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For the year ended December 31, 1999.

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	357,783	6,004	161,797	116,202	3,257	-	645,043
Protection to Persons and Property								
Fire	2	43,516	-	113,639	66,625	-	-	223,780
Police	3	-	-	879,590	-	-	-	879,590
Conservation Authority	4	-	-	-	-	13,834	-	13,834
Protective inspection and control	5	32,798	-	19,955	-	2,650	-	55,403
Emergency measures	6	-	-	1,552,391	-	-	-	1,552,391
Subtotal	7	76,314	-	2,565,575	66,625	16,484	-	2,724,998
Transportation services								
Roadways	8	513,356	-	1,070,901	373,388	-	-	1,957,645
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	18,650	-	-	-	18,650
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	513,356	-	1,089,551	373,388	-	-	1,976,295
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	57,610	-	62,507	3,562	-	-	123,679
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	57,610	-	62,507	3,562	-	-	123,679
Health Services								
Public Health Services	24	60	-	-	-	-	-	60
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	35,336	-	-	-	35,336
--	29	-	-	-	-	-	-	-
Subtotal	30	60	-	35,336	-	-	-	35,396
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	32,840	-	67,217	7,765	11,685	-	119,507
Libraries	38	-	-	2,867	-	-	-	2,867
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	32,840	-	70,084	7,765	11,685	-	122,374
Planning and Development								
Planning and Development	41	1,920	-	41,262	-	4,500	-	47,682
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	1,920	-	41,262	-	4,500	-	47,682
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,039,883	6,004	4,026,112	567,542	35,926	-	5,675,467

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Municipality

Central Frontenac Tp

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1999.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	428,495
Reserves and Reserve Funds	3	26,215
Subtotal	4	454,710
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	52,872
Canada	21	-
Other Municipalities	22	-
Subtotal	23	52,872
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	-
Total Sources of Financing	33	507,582
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	507,582
Subtotal	36	507,582
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	507,582
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-
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	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Central Frontenac Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	52,872	-	-	59,075
Protection to Persons and Property					
Fire	2	-	-	-	66,625
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	66,625
Transportation services					
Roadways	8	-	-	-	344,341
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	344,341
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	3,562
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	3,562
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	33,979
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	33,979
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	52,872	-	-	507,582

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Central Frontenac Tp

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For the year ended December 31, 1999.

		1
		\$
General Government	1	-
Protection to Persons and Property		
Fire	2	27,623
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
	Subtotal 7	-
Transportation services		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
	Subtotal 15	-
Environmental services		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	Subtotal 23	-
Health Services		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
	Subtotal 30	-
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
	Subtotal 36	-
Social Housing	90	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
	Subtotal 40	-
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
	Subtotal 47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
	Total 51	-

1999 FINANCIAL INFORMATION RETURN

**ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS**

Municipality

Central Frontenac Tp

For the year ended December 31, 1999.

		1
		\$
1. Calculation of the Debt Burden of the Municipality		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	-
: To Canada and agencies	2	-
: To other	3	27,623
Subtotal	4	27,623
Plus: All debt assumed by the municipality from others		
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
Subtotal	9	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
Subtotal	14	-
Total	15	27,623
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	-
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	27,623
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	-
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars - Canadian dollar equivalent included in line 15 above		
- par value of this amount in U.S. dollars	25	-
Other - Canadian dollar equivalent included in line 15 above	26	-
- par value of this amount in U.S. dollars	27	-
	28	-
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds		
Ontario Clean Water Agency - sewer	29	-
- water	30	-
	31	-
4. Actuarial balance of own sinking funds at year end		
	32	-
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits		
	33	-
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee		
	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
Total	45	-

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Municipality

Central Frontenac Tp

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

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

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
7. 1999 Debt Charges					
Recovered from the consolidated revenue fund					
- general tax rates	50	3,467	2,537		
- special are rates and special charges	51	-	-		
- benefitting 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	-	-		
Total	78	3,467	2,537		
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-		
Other lump sum (balloon) repayments of long term debt	91	-	-		

		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
8. Future principal and interest payments on EXISTING net debt							
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		10,685	1,325	-	-	-	-
2005 - 2009	65	-	-	-	-	-	-
2010 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	27,623	8,403	-	-	-	-

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

		1	
		\$	\$
9. Future principal payments on EXPECTED NEW debt			
2000	72	-	-
2001	73	-	-
2002	74	-	-
2003	75	-	-
2004	76	-	-
Total	77	-	-

10. Other notes (attach supporting schedules as required)

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

1999 FINANCIAL INFORMATION RETURN

Municipality

Central Frontenac Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		1,099,302	6,399	1,105,701	-	-	-	-	-	-
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		9,455	-	9,455	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	1,108,757	6,399	1,115,156	1,105,701	-	9,455	-	1,115,156	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	1,108,757	6,399	1,115,156	1,105,701	-	9,455	-	1,115,156	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Central Frontenac Tp

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
English Language Public DSB (specify)											
--	62	-	1,322,587	8,736	-	1,331,323	1,327,514	3,809	-	1,331,323	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	2,508	8	-	2,516	2,485	31	-	2,516	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	118,195	272	-	118,467	117,373	1,094	-	118,467	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	8,052	19	-	8,071	7,990	81	-	8,071	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	1,451,342	9,035	-	1,460,377	1,455,362	5,015	-	1,460,377	-

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Central Frontenac Tp

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For the year ended December 31, 1999.

		1 \$
Balance at the beginning of the year	1	5,377,313
Revenues		
Contributions from revenue fund	2	139,047
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	17,423
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	160,203
- other	6	-
--	9	5,577
--	10	2,520
--	11	-
--	12	-
Total revenue	13	324,770
Expenditures		
Transferred to capital fund	14	26,215
Transferred to revenue fund	15	265,534
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	291,749
Balance at the end of the year for:		
Reserves	23	1,904,326
Reserve Funds	24	3,506,008
Total	25	5,410,334
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	787,756
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	4,166,437
- 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	70,676
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	30,000
--	53	64,800
--	54	5,000
Obligatory reserve funds:		
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	132,609
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
Total	58	5,410,334

1999 FINANCIAL INFORMATION RETURN

Municipality

Central Frontenac Tp

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1999.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	1,135,061	- <small>portion of cash not in chartered banks</small>
Accounts receivable			
Canada	2	125,544	
Ontario	3	601,323	
Region or county	4	8,541	
Other municipalities	5	3,400	
School Boards	6	11,767	
Waterworks	7	-	-
Other (including unorganized areas)	8	7,570	-
Taxes receivable			
Current year's levies	9	473,190	
Previous year's levies	10	199,242	-
Prior year's levies	11	186,631	-
Penalties and interest	12	118,046	-
Less allowance for uncollectables (negative)	13	- 15,352	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	3,261,460	
Other current assets	18	98,131	-
Capital outlay to be recovered in future years	19	27,623	-
Deferred taxes receivable	60	-	-
Other long term assets	20	-	-
Total	21	6,242,177	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Central Frontenac Tp

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1999.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	-				
Region or county	28	5,105				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	287,769				
Other	32	417,142				
Other current liabilities	33	-				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	27,623				
- 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	-				
Reserves and reserve funds	41	5,410,334				
Accumulated net revenue (deficit)						
General revenue	42	90,427				
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	3,777				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
Total	59	6,242,177				

1999 FINANCIAL INFORMATION RETURN

Municipality

Central Frontenac Tp

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STATISTICAL DATA

For the year ended December 31, 1999.

		1	
1. Number of continuous full time employees as at December 31			
Administration		1	6
Non-line Department Support Staff		2	-
Fire		3	-
Police		4	-
Transit		5	-
Public Works		6	15
Health Services		7	-
Homes for the Aged		8	-
Other Social Services		9	-
Parks and Recreation		10	1
Libraries		11	-
Planning		12	1
	Total	13	23

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries		14	658,149
Employee benefits		15	43,274
			198,108
			10,273

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax		16	3,896,984
Previous years' tax		17	426,168
Penalties and interest		18	138,356
	Subtotal	19	4,461,508
Discounts allowed		20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts		25	21,385
- recoverable from upper tier		90	20,936
- recoverable from school boards		91	28,909
Transfers to tax sale and tax registration accounts		26	-
The Municipal Elderly Residents' Assistance Act - reductions			
- refunds		27	-
		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	-
--		80	-
	Total reductions	29	4,532,738
Amounts added to the tax roll for collection purposes only		30	-
Business taxes written off under subsection 441(1) of the Municipal Act		81	-

		1	
4. Tax due dates for 1999 (lower tier municipalities only)			
Interim billings: Number of installments		31	2
Due date of first installment (YYYYMMDD)		32	19,990,326
Due date of last installment (YYYYMMDD)		33	19,990,423
Final billings: Number of installments		34	2
Due date of first installment (YYYYMMDD)		35	19,990,723
Due date of last installment (YYYYMMDD)		36	19,990,924
			\$
Supplementary taxes levied with 2000 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	2	3	4
		\$	\$	\$	\$
5. Projected capital expenditures and long term financing requirements as at December 31					
Estimated to take place					
in 2000		58	-	-	-
in 2001		59	-	-	-
in 2002		60	-	-	-
in 2003		61	-	-	-
in 2004		62	-	-	-
	Total	63	-	-	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Central Frontenac Tp

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STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund	loans outstanding	
		1	2	
		\$	\$	
6.	Ontario Home Renewal Plan trust fund at year end	82	47,085	20,229

7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1999 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water					
	In this municipality	39	-	-	-
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1999 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer					
	In this municipality	44	-	-	-
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
			water	sewer	
			1	2	
	Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66	-	-	

8. Selected investments of own sinking funds as at December 31					
		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
Own sinking funds		83	-	-	-

9. Borrowing from own reserve funds		1
		\$
Loans or advances due to reserve funds as at December 31		84
		23,866

10. Joint boards consolidated by this municipality					
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
name of joint boards					
	--	53	-	-	-
	--	54	-	-	-
	--	55	-	-	-
	--	56	-	-	-
	--	57	-	-	-

11. Applications to the Ontario Municipal Board or to Council					
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
Approved but not financed as at December 31, 1998		67	-	-	-
Approved in 1999		68	-	-	-
Financed in 1999		69	-	-	-
No long term financing necessary		70	-	-	-
Approved but not financed as at December 31, 1999		71	-	-	-
Applications submitted but not approved as at December 31, 1999		72	-	-	-

12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		4,250,145	4,293,000	4,336,000	4,379,000	4,423,000

13. Municipal procurement this year			
		1	2
		\$	\$
Total construction contracts awarded		85	-
Construction contracts awarded at \$100,000 or greater		86	-

ANALYSIS OF USER FEES

Municipality

Central Frontenac Tp

For the year ended December 31, 1999.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1		25	25	5,305	0
	2			3,000	3,000	0
	3		1		24,728	0
	4		50	160	8,835	0
	5		25	25	4,719	0
	6		25	250	14,316	0
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal				60,903	
All other user fees						
	Total				60,903	