

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 51009

MUNICIPALITY OF: Central Manitoulin Tp

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Central Manitoulin 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	2,181,519	-	658,787	1,522,732
Direct water billings on ratepayers -- own municipality	2	131,071	-		131,071
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	98,011	-		98,011
-- other municipalities	5	-	-		-
Subtotal	6	2,410,601	-	658,787	1,751,814
PAYMENTS IN LIEU OF TAXATION					
Canada	7	3,052	-	329	2,723
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	18,015	-		16,071
Ontario Enterprises					
Ontario Housing Corporation	12	13,425	-	1,449	11,976
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	2,188	-	236	1,952
Subtotal	18	36,680	-	3,958	32,722
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	443,357			443,357
Special Transition Assistance	63	77,889			77,889
Special Circumstances Fund	64	90,000			90,000
Municipal Restructuring Fund	65	9,587			9,587
.....	61	-			-
Subtotal	69	620,833			620,833
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	27,760			27,760
Canada specific grants	30	6,280			6,280
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	121,409			121,409
Subtotal	33	155,449			155,449
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	9,243	-	-	9,243
Rents, concessions and franchises	36	50,938			50,938
Fines	37	-			-
Penalties and interest on taxes	38	51,652			51,652
Investment income - from own funds	39	-			-
- other	40	26,981			26,981
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	46,726			46,726
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	12,662			12,662
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	198,202	-	-	198,202

ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Central Manitoulin 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				
4000			Subtotal levied by tax rate				-
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100			Subtotal special charges on tax bill				-
3200			Total upper tier purpose taxation				-

ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Central Manitoulin 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	546,101	543,738	2,363	-	-
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	11,605	11,605	-	-	-
Managed Forest	0.103500	876	876	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	558,582	556,219	2,363	-	-
Subtotal Commercial		96,918	96,918	-	-	-
Subtotal Industrial		10,148	10,148	-	-	-
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes	-	6,861	6,861	-	-	-
Subtotal levied by tax rate		658,787	656,424	2,363	-	-
Railway rights-of-way	-	-	-	-	-	-
Utility transmission / distribution corridor	-	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		658,787	656,424	2,363	-	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Central Manitoulin Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	4,408	-	-	9,036
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	-
Transportation services					
Roadways	8	-	-	-	39,316
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	17,242
Subtotal	15	-	-	-	56,558
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	-	-	-	3,426
--	29	-	-	-	-
Subtotal	30	-	-	-	3,426
Social and Family Services					
General Assistance	31	2,527	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	2,527	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	10,693	4,760	-	39,965
Libraries	38	8,836	1,020	-	3,284
Other Cultural	39	-	500	-	-
Subtotal	40	19,529	6,280	-	43,249
Planning and Development					
Planning and Development	41	1,296	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	9,140
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	1,296	-	-	9,140
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	27,760	6,280	-	121,409

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Central Manitoulin Tp

ANALYSIS OF REVENUE FUND EXPENDITURES

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	179,783	-	303,931	13,877	-	-	497,591
Protection to Persons and Property								
Fire	2	14,269	-	44,194	22,385	-	-	80,848
Police	3	-	-	184,583	-	-	-	184,583
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	48,590	-	31,113	-	-	-	79,703
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	62,859	-	259,890	22,385	-	-	345,134
Transportation services								
Roadways	8	183,745	40,396	386,105	58,494	-	-	668,740
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	15,976	1,178	-	-	17,154
Air Transportation	13	-	-	-	-	-	-	-
--	14	11,230	-	19,030	4,336	-	-	34,596
Subtotal	15	194,975	40,396	421,111	64,008	-	-	720,490
Environmental services								
Sanitary Sewer System	16	-	37,183	72,277	7,708	-	-	117,168
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	37,481	81,191	14,000	-	-	132,672
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	10,711	-	97,591	-	-	-	108,302
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	10,711	74,664	251,059	21,708	-	-	358,142
Health Services								
Public Health Services	24	-	-	14,000	955	-	-	14,955
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	22,000	-	22,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	3,580	10,444	-	-	14,024
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	17,580	11,399	22,000	-	50,979
Social and Family Services								
General Assistance	31	-	-	14,360	-	290,846	-	305,206
Assistance to Aged Persons	32	-	-	-	-	36,096	-	36,096
Assistance to Children	33	-	-	-	-	275	-	275
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	14,360	-	327,217	-	341,577
Social Housing	90	-	-	7,437	-	-	-	7,437
Recreation and Cultural Services								
Parks and Recreation	37	61,044	-	118,415	57,107	22,681	-	259,247
Libraries	38	20,170	-	11,535	-	-	-	31,705
Other Cultural	39	-	-	2,601	7,088	-	-	9,689
Subtotal	40	81,214	-	132,551	64,195	22,681	-	300,641
Planning and Development								
Planning and Development	41	-	-	13,457	646	13,247	-	27,350
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	8,612	-	-	-	-	8,612
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	8,612	13,457	646	13,247	-	35,962
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	529,542	123,672	1,421,376	198,218	385,145	-	2,657,953

1999 FINANCIAL INFORMATION RETURN

Municipality

Central Manitoulin 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	20,653
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	176,510
Reserves and Reserve Funds	3	-
Subtotal	4	176,510
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	273,154
Canada	21	174,848
Other Municipalities	22	-
Subtotal	23	448,002
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	975
--	30	-
--	31	-
Subtotal	32	975
Total Sources of Financing	33	625,487
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	604,834
Subtotal	36	604,834
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	604,834
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 Manitoulin Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	37,567	-	-	51,444
Protection to Persons and Property					
Fire	2	18,026	47,556	-	70,586
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	18,026	47,556	-	70,586
Transportation services					
Roadways	8	81,376	-	-	139,870
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	1,178
Air Transportation	13	-	-	-	-
--	14	37	108,763	-	113,138
Subtotal	15	81,413	108,763	-	254,186
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	-	-	-	955
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	10,444
--	29	-	-	-	-
Subtotal	30	-	-	-	11,399
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	111,560	16,029	-	182,398
Libraries	38	3,326	-	-	3,326
Other Cultural	39	21,262	-	-	28,350
Subtotal	40	136,148	16,029	-	214,074
Planning and Development					
Planning and Development	41	-	2,500	-	3,145
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	2,500	-	3,145
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	273,154	174,848	-	604,834

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Central Manitoulin Tp

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For the year ended December 31, 1999.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	-
Winter Control	9	20,984
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	20,984
Storm Sewer System	17	228,582
Waterworks System	18	-
Garbage Collection	19	230,418
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	459,000
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	43,387
Subtotal	47	-
Electricity	48	43,387
Gas	49	-
Telephone	50	-
Total	51	-

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Municipality

Central Manitoulin Tp

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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	523,371
Subtotal	4	523,371
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
: Ontario	6	-
: Schoolboards	7	-
: Other municipalities	8	-
Subtotal	9	-
Less: 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	523,371
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	502,388
Long term bank loans	18	20,983
Lease purchase agreements	19	-
Mortgages	20	-
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	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in U.S. dollars	28	-
\$		
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds	29	-
Ontario Clean Water Agency - sewer	30	-
- water	31	-
\$		
4. Actuarial balance of own sinking funds at year end		
	32	-
\$		
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits	33	-
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	41,000
- 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	88,000
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
Total	45	129,000

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Municipality

Central Manitoulin Tp

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

		accumulated	total	debt
		surplus (deficit)	outstanding	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	-	-	-	-
- special are rates and special charges	51	-	-	-	-
- benefitting landowners	52	42,558	6,450	-	-
- user rates (consolidated entities)	53	44,000	30,664	-	-
Recovered from reserve funds	54	-	-	-	-
Recovered from unconsolidated entities					
- hydro	55	-	-	-	-
- gas and telephone	57	-	-	-	-
--	56	-	-	-	-
--	58	-	-	-	-
--	59	-	-	-	-
Total	78	86,558	37,114	-	-
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-	-	-
Other lump sum (balloon) repayments of long term debt	91	-	-	-	-

		recoverable from the		recoverable from		recoverable from	
		consolidated revenue fund		reserve funds		unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
2000	61	69,430	33,557	-	-	-	-
2001	62	60,643	29,177	-	-	-	-
2002	63	57,043	25,428	-	-	-	-
2003	64	60,446	21,970	-	-	-	-
2004		61,690	18,167	-	-	-	-
2005 - 2009	65	214,119	29,880	-	-	-	-
2010 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	523,371	158,179	-	-	-	-

* 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 Manitoulin 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	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	3,557	663,939	-	-	663,939	656,424	3,958	-	660,382	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	2,363	-	-	2,363	2,363	-	-	2,363	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	-	-	-	-	-	-	-	-	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	-	-	-	-	-	-	-	-	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	3,557	666,302	-	-	666,302	658,787	3,958	-	662,745	-

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Central Manitoulin Tp

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For the year ended December 31, 1999.

		1 \$
Balance at the beginning of the year	1	670,905
Revenues		
Contributions from revenue fund	2	21,708
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	6,664
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	28,372
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	46,726
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	46,726
Balance at the end of the year for:		
Reserves	23	309,358
Reserve Funds	24	343,193
Total	25	652,551
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	280,481
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	7,697
- water	29	26,467
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	14,883
- sanitary and storm sewers	36	-
- parks and recreation	64	2,216
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	305,279
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	1,535
--	53	812
--	54	13,181
Obligatory reserve funds:		
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
Total	58	652,551

1999 FINANCIAL INFORMATION RETURN

Municipality

Central Manitoulin 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	109,847	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	21,552	
Ontario	3	309,617	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	6,861	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	211,470	business taxes
Taxes receivable			
Current year's levies	9	193,360	
Previous year's levies	10	114,291	-
Prior year's levies	11	26,884	503
Penalties and interest	12	37,982	-
Less allowance for uncollectables (negative)	13	- 1,320	- 503
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	9,178	portion of line 20
Capital outlay to be recovered in future years	19	523,371	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	1,563,093	

1999 FINANCIAL INFORMATION RETURN

Municipality

Central Manitoulin Tp

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	120,645				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	106,296				
Other	32	-				
Other current liabilities	33	49,521				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	-				
- special area rates and special charges	35	-				
- benefitting landowners	36	64,371				
- user rates (consolidated entities)	37	459,000				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	652,551				
Accumulated net revenue (deficit)						
General revenue	42	102,746				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	133				
Cemetaries	50	8,096				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
Total	59	1,563,093				

1999 FINANCIAL INFORMATION RETURN

Municipality

Central Manitoulin 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	4
Non-line Department Support Staff	2	-
Fire	3	-
Police	4	-
Transit	5	-
Public Works	6	4
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	-
Libraries	11	-
Planning	12	-
Total	13	8

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	278,200	194,605
Employee benefits	15	33,384	23,353

		1 \$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	2,024,840
Previous years' tax	17	179,835
Penalties and interest	18	60,022
Subtotal	19	2,264,697
Discounts allowed	20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act		
- recoverable from general municipal accounts	25	-
- recoverable from upper tier	90	-
- recoverable from school boards	91	-
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions		
- 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	-
Total reductions	29	2,264,697
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	19,990,331
Due date of last installment (YYYYMMDD)	33	19,990,430
Final billings: Number of installments	34	3
Due date of first installment (YYYYMMDD)	35	19,990,831
Due date of last installment (YYYYMMDD)	36	19,991,029
Total		\$ 14,043

		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 \$
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 Manitoulin 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	282	1

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	137	131,071	-	
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	137	98,011	-	
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	359,304

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	49,038	-	20,653	69,691
Approved in 1999	68	-	-	-	-
Financed in 1999	69	-	-	-	-
No long term financing necessary	70	5,651	-	20,653	26,304
Approved but not financed as at December 31, 1999	71	43,387	-	-	43,387
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	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000

13. Municipal procurement this year			
		1	2
			\$
Total construction contracts awarded	85	1	40,000
Construction contracts awarded at \$100,000 or greater	86	-	-

ANALYSIS OF USER FEES

Municipality

Central Manitoulin 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	Metre	2		17,192	- varies
	2	Hour	30		19,411	- varies
	3	Each			7,174	0
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal				43,777	
All other user fees					77,632	
	Total				121,409	