

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 10002

MUNICIPALITY OF: Frontenac Islands Tp

ANALYSIS OF REVENUE FUND REVENUES

ANALYSIS OF REVENUE FUND REVENUES

Frontenac Islands Tp

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1 \$	2 \$	3 \$	4 \$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	1,935,974	539,113	697,362	699,499
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	1,935,974	539,113	697,362	699,499
PAYMENTS IN LIEU OF TAXATION					
Canada	7	1,639	173	1,232	234
Canada Enterprises	8	2,711	286	2,039	386
Ontario					
The Municipal Tax Assistance Act	9	1,380	794		586
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	5,730	1,253	3,271	1,206
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	145,000			145,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	28,000			28,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	173,000			173,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	257,060			257,060
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	51,857			51,857
Fees and service charges	32	71,803			71,803
Subtotal	33	380,720			380,720
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	25,545	-	-	25,545
Rents, concessions and franchises	36	17,149			17,149
Fines	37	-			-
Penalties and interest on taxes	38	89,676			89,676
Investment income - from own funds	39	-			-
- other	40	17,965			17,965
Donations	70	8,514			8,514
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	296,638			296,638
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-	-		
--	46	-	-		
--	47	29,769	29,769		
--	48	-	-		
Subtotal	50	485,256	-	-	485,256

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Frontenac Islands Tp

2LT - UP
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Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					2,862
4000		Subtotal levied by tax rate					539,113
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					539,113

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Frontenac Islands Tp

2LT - SB
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Distribution by Purpose						
Tax Band	Tax Rate	Total	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	606,641	413,674	568	188,880	3,519
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	13,539	7,241	-	6,298	-
Managed Forest	0.103500	77	77	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	620,257	420,992	568	195,178	3,519
Subtotal Commercial		54,122	41,115	329	11,822	856
Subtotal Industrial		19,485	14,803	119	4,257	306
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		3,498	3,440	-	58	-
Subtotal levied by tax rate		697,362	480,350	1,016	211,315	4,681
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		697,362	480,350	1,016	211,315	4,681

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Frontenac Islands 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	-	-	-	1,205
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	3,700	-	-	-
Emergency measures	6	32,767	-	-	-
Subtotal	7	36,467	-	-	-
Transportation services					
Roadways	8	-	-	1,857	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	220,593	-	50,000	52,805
Subtotal	15	220,593	-	51,857	52,805
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	989
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	989
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
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	-	-	-	14,766
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	2,038
--	46	-	-	-	-
Subtotal	47	-	-	-	16,804
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	257,060	-	51,857	71,803

		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	98,930	-	106,849	19,240	-	-	225,019
Protection to Persons and Property								
Fire	2	-	-	57,954	-	-	-	57,954
Police	3	-	-	70,237	-	-	-	70,237
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	-	-	19,499	-	-	-	19,499
Emergency measures	6	-	-	36,591	-	-	-	36,591
Subtotal	7	-	-	184,281	-	-	-	184,281
Transportation services								
Roadways	8	149,182	-	280,455	136,607	-	-	566,244
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	7,785	-	-	-	7,785
Air Transportation	13	-	-	-	-	-	-	-
--	14	173,300	-	92,454	69,486	-	-	335,240
Subtotal	15	322,482	-	380,694	206,093	-	-	909,269
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	23,668	-	61,192	-	-	-	84,860
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	23,668	-	61,192	-	-	-	84,860
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	-	-	-
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	-	-	13,659	650	-	-	14,309
Libraries	38	-	13,490	3,849	2,204	-	-	19,543
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	-	13,490	17,508	2,854	-	-	33,852
Planning and Development								
Planning and Development	41	-	-	146,478	-	-	-	146,478
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	2,038	-	-	-	-	2,038
--	46	-	-	-	-	-	-	-
Subtotal	47	-	2,038	146,478	-	-	-	148,516
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	445,080	15,528	897,002	228,187	-	-	1,585,797

1999 FINANCIAL INFORMATION RETURN		
Municipality		5
Frontenac Islands Tp		9
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	142,801
Reserves and Reserve Funds	3	126,151
Subtotal	4	268,952
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	-
Canada	21	-
Other Municipalities	22	89,765
Subtotal	23	89,765
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	358,717
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	358,717
Subtotal	36	358,717
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	358,717
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

Frontenac Islands Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	3,340
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	-	-	89,765	352,523
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	89,765	352,523
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	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	650
Libraries	38	-	-	-	2,204
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	2,854
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	-	-	89,765	358,717

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Frontenac Islands Tp

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			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	-	
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	-	
Assitance 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	46,667	
	Subtotal	40	-	
Planning and Development				
Planning and Development		41	46,667	
Commercial and Industrial		42	-	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	-	
--		46	1,886	
	Subtotal	47	-	
Electricity		48	1,886	
Gas		49	-	
Telephone		50	-	
	Total	51	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Frontenac Islands Tp

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		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	1,886	
: To Canada and agencies	2	-	
: To other	3	46,667	
Subtotal	4	48,553	
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	48,553	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	1,886	
Long term bank loans	18	46,667	
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	-	
- 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	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Frontenac Islands Tp

6. Ontario Clean Water Agency Provincial Projects					
			accumulated surplus (deficit)	total outstanding capital obligation	debt charges
			1	2	3
			\$	\$	\$
Water projects - for this municipality only			46	-	-
- share of integrated projects			47	-	-
Sewer projects - for this municipality only			48	-	-
- share of integrated projects			49	-	-
7. 1999 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund			50	10,000	3,490
- general tax rates			51	-	-
- special are rates and special charges			52	1,747	291
- benefitting landowners			53	-	-
- user rates (consolidated entities)			54	-	-
Recovered from reserve funds			55	-	-
Recovered from unconsolidated entities			57	-	-
- hydro			56	-	-
- gas and telephone			58	-	-
--			59	-	-
--			59	-	-
--			78	11,747	3,781
Total					
Line 78 includes:			90	-	-
Financing of one-time real estate purchase			91	-	-
Other lump sum (balloon) repayments of long term debt					
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund	recoverable from reserve funds	recoverable from unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	5	6
		\$	\$	\$	\$
2000	61	11,886	851	-	-
2001	62	10,000	700	-	-
2002	63	10,000	700	-	-
2003	64	10,000	700	-	-
2004		6,667	467	-	-
2005 - 2009	65	-	-	-	-
2010 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	48,553	3,418	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
2000	72	-			
2001	73	-			
2002	74	-			
2003	75	-			
2004	76	-			
Total				77	-
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
			principal	interest	
			1	2	
			\$	\$	
Repayment of Provincial Special Assistance	92	-	-		
Other long term debt refinanced	93	-	-		

1999 FINANCIAL INFORMATION RETURN

Municipality

Frontenac Islands 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		536,252	2,862	539,114	-	-	-	-	-	-
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		1,253	-	1,253	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	3	537,505	2,862	540,367	539,113	-	1,253	-	540,366	2
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	3	537,505	2,862	540,367	539,113	-	1,253	-	540,366	2

1999 FINANCIAL INFORMATION RETURN

Municipality

Frontenac Islands 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	-	479,414	3,440	-	482,854	480,350	2,504	-	482,854	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	--	64	-	1,033	-	-	1,033	1,016	17	-	1,033	-
	--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)												
	--	93	-	211,960	58	-	212,018	211,315	703	-	212,018	-
	--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
	--	95	-	4,728	-	-	4,728	4,681	47	-	4,728	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	697,135	3,498	-	700,633	697,362	3,271	-	700,633	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Frontenac Islands Tp

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		1	\$
Balance at the beginning of the year	1	2,116,201	
Revenues			
Contributions from revenue fund	2	85,386	
Contributions from capital fund	3	-	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	1,050	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	14,496	
- other	6	66,803	
--	9	200	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	167,935	
Expenditures			
Transferred to capital fund	14	126,151	
Transferred to revenue fund	15	296,638	
Charges for long term liabilities - principal and interest	16	-	
--	63	28,221	
--	20	-	
--	21	-	
Total expenditure	22	451,010	
Balance at the end of the year for:			
Reserves	23	319,440	
Reserve Funds	24	1,513,686	
Total	25	1,833,126	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	81,500	
Contingencies	27	13,000	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	15,000	
Workers' compensation	33	-	
Capital expenditure - general administration	34	1,280,406	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	45,461	
- library	65	1,154	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	74,955	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	29,913	
--	53	133,486	
--	54	134,963	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	23,288	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	1,833,126	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Frontenac Islands Tp

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	75,852	-
Accounts receivable			
Canada	2	42,158	
Ontario	3	147,858	
Region or county	4	28,966	
Other municipalities	5	-	
School Boards	6	7,962	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	6,685	business taxes
Taxes receivable			
Current year's levies	9	247,834	
Previous year's levies	10	72,557	-
Prior year's levies	11	64,771	-
Penalties and interest	12	31,537	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	1,657,055	
Other current assets	18	6,273	portion of line 20
Capital outlay to be recovered in future years	19	48,553	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	2,438,061	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Frontenac Islands Tp

For the year ended December 31, 1999.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	241,948		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	1,244		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	106,497		
Other	32	-		
Other current liabilities	33	50,905		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	46,667		
- special area rates and special charges	35	-		
- benefitting landowners	36	1,886		
- 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	1,833,126		
Accumulated net revenue (deficit)				
General revenue	42	152,692		
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	3,094		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	2		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	2,438,061		

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

		continuous full time employees December 31		other	
2. Total expenditures during the year on:		1	2		
		\$	\$		
Wages and salaries	14	343,038	82,578		
Employee benefits	15	23,523	4,079		

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16	1,677,527			
Previous years' tax	17	234,209			
Penalties and interest	18	91,151			
Subtotal	19	2,002,887			
Discounts allowed	20	-			
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts	25	10,988			
- recoverable from upper tier	90	9,064			
- recoverable from school boards	91	14,337			
Transfers to tax sale and tax registration accounts	26	-			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	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	2,037,276			
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	19,990,630	
Final billings:			
Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19,990,831	
Due date of last installment (YYYYMMDD)	36	19,991,031	
		\$	
Supplementary taxes levied with 2000 due date	37	-	

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 2000	58	-	-	-	-
in 2001	59	-	-	-	-
in 2002	60	-	-	-	-
in 2003	61	-	-	-	-
in 2004	62	-	-	-	-
Total	63	-	-	-	-

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	-		-		
7. Analysis of direct water and sewer billings as at December 31						
Water		number of residential units	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
	In this municipality	39	-	-	-	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
Sewer		number of residential units	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
	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 sinking funds	83	own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
		-	-	-	-	
9. Borrowing from own reserve funds						
				1		
				\$		
Loans or advances due to reserve funds as at December 31	84			212,960		
10. Joint boards consolidated by this municipality						
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
	--	53	-	-	-	
	--	54	-	-	-	
	--	55	-	-	-	
	--	56	-	-	-	
	--	57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
Approved but not financed as at December 31, 1998 Approved in 1999 Financed in 1999 No long term financing necessary Approved but not financed as at December 31, 1999 Applications submitted but not approved as at Decemeber 31, 1999		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
	67	-	-	-	-	
	68	-	-	-	-	
	69	-	-	-	-	
	70	-	-	-	-	
	71	-	-	-	-	
72	-	-	-	-		
12. Forecast of total revenue fund expenditures						
	73	2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
		-	-	-	-	-
13. Municipal procurement this year						
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater	85 86	1	2			
		\$	\$			
		-	-	-	-	

ANALYSIS OF USER FEES

Municipality

Frontenac Islands 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		15	20	1,205	0
	2		1	2	52,805	Ferry Fees
	3		10	10	989	Tipping
	4		300	500	14,766	Various
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			69,765	
All other user fees		22			2,038	
	Total	23			71,803	