

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 31035

MUNICIPALITY OF: North Perth T

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1999.

Municipality

North Perth T

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	14,105,736	5,128,353	4,096,511	4,880,872
Direct water billings on ratepayers -- own municipality	2	466,402	-		466,402
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	768,236	-		768,236
-- other municipalities	5	-	-		-
Subtotal	6	15,340,374	5,128,353	4,096,511	6,115,510
PAYMENTS IN LIEU OF TAXATION					
Canada	7	30,379	4,757	17,056	8,566
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	8,331	2,003		6,328
The Municipal Act, section 157	10	7,800	-		7,800
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	80,209	24,721	13,290	42,198
Ontario Hydro	13	10,959	1,764	6,337	2,858
Liquor Control Board of Ontario	14	4,258	1,520	-	2,738
Other	15	565	262	-	303
Municipal enterprises	16	55,751	12,122	24,634	18,995
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	198,252	47,149	61,317	89,786
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,592,931			1,592,931
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	210,000			210,000
Municipal Restructuring Fund	65	262,732			262,732
.....	61	-			-
Subtotal	69	2,065,663			2,065,663
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	206,231			206,231
Canada specific grants	30	10,773			10,773
Other municipalities - grants and fees	31	40,702			40,702
Fees and service charges	32	2,535,858			2,535,858
Subtotal	33	2,793,564			2,793,564
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	111,182	-	-	111,182
Rents, concessions and franchises	36	16,670			16,670
Fines	37	-			-
Penalties and interest on taxes	38	51,853			51,853
Investment income - from own funds	39	97,192			97,192
- other	40	-			-
Donations	70	10,260			10,260
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	222,250			222,250
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	509,407	-	-	509,407

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

Municipality

North Perth T

2LT - UP
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For the year ended December 31, 1999.

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					31,708
4000		Subtotal levied by tax rate					5,127,923
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	--						430
3600	--						
3100		Subtotal special charges on tax bill					430
3200		Total upper tier purpose taxation					5,128,353

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

North Perth T

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	1,634,367	1,571,287	2,032	60,729	319
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	54,475	52,491	140	1,844	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	232,029	219,327	314	12,388	-
Managed Forest	0.103500	90	90	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	1,920,961	1,843,195	2,486	74,961	319
Subtotal Commercial		1,299,451	1,057,558	-	241,893	-
Subtotal Industrial		744,548	605,952	-	138,596	-
Pipeline	-	59,378	48,324	-	11,054	-
Other	-	-	-	-	-	-
Supplementary Taxes		72,173	61,819	-	10,354	-
Subtotal levied by tax rate		4,096,511	3,616,848	2,486	476,858	319
Railway rights-of-way	-	-	-	-	-	-
Utility transmission / distribution corridor	-	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal special charges on tax bills	-	-	-	-	-	-
Total school board purposes		4,096,511	3,616,848	2,486	476,858	319

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

North Perth T

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	3,226	-	-	119,553
Protection to Persons and Property					
Fire	2	-	-	31,392	7,294
Police	3	6,998	-	-	34,769
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	131,103
Emergency measures	6	-	-	-	-
Subtotal	7	6,998	-	31,392	173,166
Transportation services					
Roadways	8	65,700	-	-	20,304
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	7,348
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	778
Subtotal	15	65,700	-	-	28,430
Environmental services					
Sanitary Sewer System	16	-	-	-	359,484
Storm Sewer System	17	-	-	-	10,915
Waterworks System	18	-	-	-	30,108
Garbage Collection	19	-	-	-	86,059
Garbage Disposal	20	-	-	-	173,401
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	659,967
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	62,059
--	29	-	-	-	-
Subtotal	30	-	-	-	62,059
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	64,474	-	-	192,130
--	35	-	-	-	-
Subtotal	36	64,474	-	-	192,130
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	12,500	-	9,310	898,818
Libraries	38	41,712	10,773	-	47,451
Other Cultural	39	-	-	-	21,280
Subtotal	40	54,212	10,773	9,310	967,549
Planning and Development					
Planning and Development	41	-	-	-	28,620
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	11,621	-	-	700
Tile Drainage and Shoreline Assistance	45	-	-	-	303,684
--	46	-	-	-	-
Subtotal	47	11,621	-	-	333,004
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	206,231	10,773	40,702	2,535,858

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1999.

Municipality	
North Perth T	

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	700,458	-	547,141	277,365	-	-	1,524,964
Protection to Persons and Property								
Fire	2	160,925	-	176,463	38,755	26,167	-	402,310
Police	3	439,606	-	1,183,620	8,950	-	-	1,632,176
Conservation Authority	4	-	-	-	-	72,288	-	72,288
Protective inspection and control	5	63,332	-	59,979	35,086	-	-	158,397
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	663,863	-	1,420,062	82,791	98,455	-	2,265,171
Transportation services								
Roadways	8	507,409	98,230	252,968	1,097,062	-	-	1,955,669
Winter Control	9	-	-	260,597	-	-	-	260,597
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	29,851	-	-	-	29,851
Street Lighting	12	-	-	56,831	40,268	-	-	97,099
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	12,700	43,752	-	-	56,452
Subtotal	15	507,409	98,230	612,947	1,181,082	-	-	2,399,668
Environmental services								
Sanitary Sewer System	16	-	568,477	464,054	-	-	-	1,032,531
Storm Sewer System	17	32,832	-	131,443	3,756	-	-	168,031
Waterworks System	18	-	-	302,004	286,230	-	-	588,234
Garbage Collection	19	-	-	188,072	-	-	-	188,072
Garbage Disposal	20	51,459	-	103,110	12,488	-	-	167,057
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	84,291	568,477	1,188,683	302,474	-	-	2,143,925
Health Services								
Public Health Services	24	-	-	4,614	-	-	-	4,614
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	50,494	-	47,768	11,623	-	-	109,885
--	29	-	-	-	-	-	-	-
Subtotal	30	50,494	-	52,382	11,623	-	-	114,499
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	198,701	-	57,659	-	-	-	256,360
--	35	-	-	-	-	-	-	-
Subtotal	36	198,701	-	57,659	-	-	-	256,360
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	523,292	-	650,231	131,015	5,443	-	1,309,981
Libraries	38	117,925	-	90,498	143,543	-	-	351,966
Other Cultural	39	-	-	25,568	16,376	-	-	41,944
Subtotal	40	641,217	-	766,297	290,934	5,443	-	1,703,891
Planning and Development								
Planning and Development	41	5,637	-	35,133	-	-	-	40,770
Commercial and Industrial	42	-	-	58,093	-	-	-	58,093
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	31,450	-	-	-	31,450
Tile Drainage and Shoreline Assistance	45	-	307,141	-	-	-	-	307,141
--	46	-	-	-	-	-	-	-
Subtotal	47	5,637	307,141	124,676	-	-	-	437,454
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,852,070	973,848	4,769,847	2,146,269	103,898	-	10,845,932

1999 FINANCIAL INFORMATION RETURN		
Municipality		
North Perth T		59
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	308,629
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	1,507,594
Reserves and Reserve Funds	3	960,563
Subtotal	4	2,468,157
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	63,400
Serial Debentures	13	53,698
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	1,030,000
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	1,147,098
Grants and Loan Forgiveness		
Ontario	20	59,626
Canada	21	-
Other Municipalities	22	35,226
Subtotal	23	94,852
Other Financing		
Prepaid Special Charges	24	121,148
Proceeds From Sale of Land and Other Capital Assets	25	176,625
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	187,844
--	30	35,691
--	31	-
Subtotal	32	521,308
Total Sources of Financing	33	4,231,415
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	3,923,342
Subtotal	36	3,923,342
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	63,400
Subtotal	40	63,400
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	3,986,742
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	63,956
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44 -	187,095
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	99,481
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	151,570
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	63,956
* - 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

North Perth T

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	305,300
Protection to Persons and Property					
Fire	2	-	-	-	19,759
Police	3	-	-	-	8,736
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	11,706
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	40,201
Transportation services					
Roadways	8	-	-	-	1,177,911
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	40,268
Air Transportation	13	-	-	-	-
--	14	-	-	-	43,752
Subtotal	15	-	-	-	1,261,931
Environmental services					
Sanitary Sewer System	16	-	-	-	917,904
Storm Sewer System	17	-	-	-	3,756
Waterworks System	18	-	-	-	197,944
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	12,488
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	1,132,092
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	11,123
--	29	-	-	-	-
Subtotal	30	-	-	-	11,123
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	-	-	-	266,865
Libraries	38	-	-	-	717,791
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	984,656
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	59,626	-	35,226	188,039
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	59,626	-	35,226	188,039
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	59,626	-	35,226	3,923,342

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

North Perth T

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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	3,202,961	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	3,202,961	
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	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	53,698	
--	46	768,092	
	Subtotal 47	-	
Electricity	48	821,790	
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

North Perth T

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12

		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	768,092	
: To Canada and agencies	2	-	
: To other	3	3,256,659	
Subtotal	4	4,024,751	
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	4,024,751	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	2,302,947	
Long term bank loans	18	1,721,804	
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

North Perth T

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									
- general tax rates				50	334,000	147,066			
- special are rates and special charges				51	103,158	76,352			
- benefitting landowners				52	236,398	76,874			
- 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	673,556	300,292			
Line 78 includes:									
Financing of one-time real estate purchase				90	-	-			
Other lump sum (balloon) repayments of long term debt				91	-	-			
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	principal	interest
				1	2	3	4	5	6
				\$	\$	\$	\$	\$	\$
2000	61	755,022	281,690	-	-	-	-	-	-
2001	62	753,123	270,183	-	-	-	-	-	-
2002	63	766,915	202,836	-	-	-	-	-	-
2003	64	794,634	133,304	-	-	-	-	-	-
2004		515,571	74,327	-	-	-	-	-	-
2005 - 2009	65	436,932	76,709	-	-	-	-	-	-
2010 onwards	79	2,554	268	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-	-	-
Total	71	4,024,751	1,039,317	-	-	-	-	-	-
* 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

North Perth T

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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		2,515,667	31,708	2,547,375	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		430	-	430	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		47,149	-	47,149	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	2,563,246	31,708	2,594,954	2,547,805	-	47,149	-	2,594,954	-
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	-	2,563,246	31,708	2,594,954	2,547,805	-	47,149	-	2,594,954	-

1999 FINANCIAL INFORMATION RETURN

Municipality

North Perth T

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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	-	3,604,931	61,819	-	3,666,750	3,616,847	49,903	-	3,666,750	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	--	64	-	2,486	-	-	2,486	2,486	-	-	2,486	-
	--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)												
	--	93	-	477,918	10,355	-	488,273	476,859	11,414	-	488,273	-
	--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
	--	95	-	319	-	-	319	319	-	-	319	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	4,085,654	72,174	-	4,157,828	4,096,511	61,317	-	4,157,828	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

North Perth T

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		1 \$
Balance at the beginning of the year	1	3,096,630
Revenues		
Contributions from revenue fund	2	638,675
Contributions from capital fund	3	-
Development Charges Act	67	76,056
Lot levies and subdivider contributions	60	7,000
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	38,800
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	760,531
Expenditures		
Transferred to capital fund	14	960,563
Transferred to revenue fund	15	222,250
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	1,182,813
Balance at the end of the year for:		
Reserves	23	1,793,870
Reserve Funds	24	880,478
Total	25	2,674,348
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	622,570
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	381,535
Sick leave	31	-
Insurance	32	22,923
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	278,551
- sanitary and storm sewers	36	4,261
- parks and recreation	64	64,778
- library	65	21,679
- other cultural	66	16,376
- water	38	440,522
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	79,731
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	8,256
--	52	14,251
--	53	-
--	54	-
Obligatory reserve funds:		
Development Charges Act	68	25,718
Lot levies and subdivider contributions	44	61,588
Recreational land (the Planning Act)	46	31,208
Parking revenues	45	2,316
Debenture repayment	47	-
Exchange rate stabilization	48	76,060
--	55	73,477
--	56	386,455
--	57	62,093
Total	58	2,674,348

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

North Perth T

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For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	2,153,784	2,950
Accounts receivable			
Canada	2	107,391	
Ontario	3	245,574	
Region or county	4	800	
Other municipalities	5	9,979	
School Boards	6	-	portion of taxes
Waterworks	7	105,541	receivable for
Other (including unorganized areas)	8	331,196	business taxes
Taxes receivable			
Current year's levies	9	539,976	
Previous year's levies	10	105,138	3,030
Prior year's levies	11	34,958	3,769
Penalties and interest	12	18,310	1,047
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	103,000	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	25,803	portion of line 20
Capital outlay to be recovered in future years	19	4,024,751	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	21	7,806,201	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

North Perth T

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For the year ended December 31, 1999.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	59,346		
Region or county	28	9,800		
Other municipalities	29	58,326		
School Boards	30	24,531		
Trade accounts payable	31	765,760		
Other	32	108,550		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	2,490,000		
- special area rates and special charges	35	691,804		
- benefitting landowners	36	842,947		
- 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	2,674,348		
Accumulated net revenue (deficit)				
General revenue	42	62,161		
Special charges and special areas (specify)				
--	43	9,432		
--	44	2,678		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	37,002		
Cemetaries	50	- 11,835		
Recreation, community centres and arenas	51	6,047		
--	52	18,695		
--	53	24,938		
--	54	- 4,373		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 63,956		
Total	59	7,806,201		

1													
1. Number of continuous full time employees as at December 31													
Administration	1	12											
Non-line Department Support Staff	2	-											
Fire	3	1											
Police	4	-											
Transit	5	-											
Public Works	6	11											
Health Services	7	-											
Homes for the Aged	8	-											
Other Social Services	9	-											
Parks and Recreation	10	9											
Libraries	11	1											
Planning	12	1											
Total	13	35											
2. Total expenditures during the year on:													
Wages and salaries	14	1,924,992	continuous full time employees December 31	1	\$	2	\$	other					
Employee benefits	15	202,917											
3. Reductions of tax roll during the year (lower tier municipalities only)													
Cash collections:	16	13,565,760	1	\$									
Current year's tax	17	423,604											
Previous years' tax	18	94,535											
Penalties and interest	19	14,083,899											
Subtotal	20	-											
Discounts allowed	25	67,528											
Tax adjustments under section 421, 441 and 442 of the Municipal Act	90	40,712											
- recoverable from general municipal accounts	91	110,241											
- recoverable from upper tier	26	-											
- recoverable from school boards	27	-											
Transfers to tax sale and tax registration accounts	28	-											
The Municipal Elderly Residents' Assistance Act - reductions	92	-											
- refunds	93	-											
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act	94	-											
- deferrals													
- cancellations													
- other													
Rebates to eligible charities under section 442.1 of the Municipal Act	95	-	2	%									
- recoverable from general municipal accounts	96	-											
- recoverable from upper tier	97	-											
- recoverable from school boards													
Rebates under section 442.2 of the Municipal Act	98	-											
- commercial properties	99	-											
- industrial properties	80	-											
Total reductions	29	14,302,380											
Amounts added to the tax roll for collection purposes only	30	224,311											
Business taxes written off under subsection 441(1) of the Municipal Act	81	-											
4. Tax due dates for 1999 (lower tier municipalities only)													
Interim billings:	31	1											
Number of installments	32	19,990,515											
Due date of first installment (YYYYMMDD)	33	-											
Due date of last installment (YYYYMMDD)	34	1											
Final billings:	35	19,991,215											
Number of installments	36	-											
Due date of first installment (YYYYMMDD)													
Due date of last installment (YYYYMMDD)													
Supplementary taxes levied with 2000 due date	37	-											
5. Projected capital expenditures and long term financing requirements as at December 31													
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										
Estimated to take place	1	2	3	4									
in 2000	\$	\$	\$	\$									
58	-	-	-	-									
in 2001	59	-	-	-									
in 2002	60	-	-	-									
in 2003	61	-	-	-									
in 2004	62	-	-	-									
Total	63	-	-	-									

ANALYSIS OF USER FEES

Municipality

North Perth T

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
	5	1 Each			131,103	Building per
	16	2 Other 1(specify)			170,011	Capital loan
	16	3 Other 2(specify)			179,509	Operating ag
	20	4 Tonne			233,193	Tipping fees
	34	5 Week			192,130	Childcare se
	37	6 Hour			383,035	Facility ren
	37	7 Hour			357,172	Bar & Booth
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			1,646,153	
All other user fees		22			889,705	
	Total	23			2,535,858	