

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 43072

MUNICIPALITY OF: Penetanguishene T

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1999.

Municipality

Penetanguishene T

		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	7,990,892	1,550,774	2,494,795	3,945,323
Direct water billings on ratepayers -- own municipality	2	754,515	-		754,515
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	816,155	-		816,155
-- other municipalities	5	-	-		-
Subtotal	6	9,561,562	1,550,774	2,494,795	5,515,993
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	13,866	-	-	13,866
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	25,425	8,696		16,729
Ontario Enterprises					
Ontario Housing Corporation	12	110,940	28,956	17,612	64,372
Ontario Hydro	13	16,567	1,919	-	14,648
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	22,348	-	-	22,348
Other municipalities and enterprises	17	197	-	-	197
Subtotal	18	189,343	39,571	17,612	132,160
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	16,750			16,750
Special Transition Assistance	63	2,000			2,000
Special Circumstances Fund	64	84,000			84,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	102,750			102,750
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	23,200			23,200
Canada specific grants	30	131,265			131,265
Other municipalities - grants and fees	31	54,427			54,427
Fees and service charges	32	756,845			756,845
Subtotal	33	965,737			965,737
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	394,501	-	-	394,501
Rents, concessions and franchises	36	-			-
Fines	37	4,517			4,517
Penalties and interest on taxes	38	126,972			126,972
Investment income - from own funds	39	36,942			36,942
- other	40	-			-
Donations	70	9,598			9,598
Sales of publications, equipment, etc	42	95,026			95,026
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	40,039			40,039
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	123,362			123,362
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	830,957	-	-	830,957

ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Penetanguishene T

2LT - UP

42

For the year ended December 31, 1999.

[illegible]

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Penetanguishene T

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					24,682
4000		Subtotal levied by tax rate					1,550,774
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100		Subtotal special charges on tax bill					-
3200		Total upper tier purpose taxation					1,550,774

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Penetanguishene T

2LT - SB
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Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.414000	1,407,586	747,803	93,372	501,390	65,021
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	35,687	26,693	1,164	6,440	1,390
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	237	189	48	-	-
Managed Forest	0.103500	63	51	-	12	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	1,443,573	774,736	94,584	507,842	66,411
Subtotal Commercial		658,649	197,226	94,826	329,120	37,477
Subtotal Industrial		327,304	98,008	47,122	163,550	18,624
Pipeline	2.146900	21,770	6,519	3,134	10,878	1,239
Other	-	-	-	-	-	-
Supplementary Taxes		43,499	25,993	2,890	13,460	1,156
Subtotal levied by tax rate		2,494,795	1,102,482	242,556	1,024,850	124,907
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		2,494,795	1,102,482	242,556	1,024,850	124,907

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Penetanguishene 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	-	1,500	-	66,352
Protection to Persons and Property					
Fire	2	-	-	-	5,395
Police	3	4,500	-	-	1,835
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	4,500	-	-	7,230
Transportation services					
Roadways	8	-	-	46,427	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	83,014
Subtotal	15	-	-	46,427	83,014
Environmental services					
Sanitary Sewer System	16	-	-	-	12,251
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	12,251
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	-	121,516	8,000	513,187
Libraries	38	15,876	1,481	-	39,173
Other Cultural	39	2,824	6,768	-	29,248
Subtotal	40	18,700	129,765	8,000	581,608
Planning and Development					
Planning and Development	41	-	-	-	6,390
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	6,390
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	23,200	131,265	54,427	756,845

		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	490,639	-	342,194	755,671	-	-	1,588,504
Protection to Persons and Property								
Fire	2	138,858	10,161	36,218	-	-	34,190	219,427
Police	3	-	-	648,743	1,624	-	-	650,367
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	146,540	-	42,704	-	-	-	189,244
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	285,398	10,161	727,665	1,624	-	34,190	1,059,038
Transportation services								
Roadways	8	391,121	95,970	465,973	259,955	-	-	1,213,019
Winter Control	9	25,305	-	39,939	-	-	-	65,244
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	29,063	-	29,063
--	14	31,962	-	26,849	16,105	-	-	74,916
Subtotal	15	448,388	95,970	532,761	276,060	29,063	-	1,382,242
Environmental services								
Sanitary Sewer System	16	186,467	357,877	279,509	58,389	-	-	882,242
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	180,102	256,764	247,988	233,735	-	34,190	884,399
Garbage Collection	19	447	-	412,717	-	-	-	413,164
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	367,016	614,641	940,214	292,124	-	34,190	2,179,805
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	504,037	-	382,123	38,495	-	-	924,655
Libraries	38	144,551	-	63,690	-	-	-	208,241
Other Cultural	39	60,872	-	32,662	-	-	-	93,534
Subtotal	40	709,460	-	478,475	38,495	-	-	1,226,430
Planning and Development								
Planning and Development	41	55,821	-	49,278	-	-	-	105,099
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	55,821	-	49,278	-	-	-	105,099
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,356,722	720,772	3,070,587	1,363,974	29,063	-	7,541,118

1999 FINANCIAL INFORMATION RETURN		
Municipality		
Penetanguishene T		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1999.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	18,980
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	713,316
Reserves and Reserve Funds	3	514,612
Subtotal	4	1,227,928
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	61,194
Other Municipalities	22	-
Subtotal	23	61,194
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	34,767
--	30	-
--	31	-
Subtotal	32	34,767
Total Sources of Financing	33	1,323,889
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,157,800
Subtotal	36	1,157,800
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	128,675
Total Applications	42	1,286,475
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 18,434
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 18,434
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	- 18,434
* - 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

Penetanguishene T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	15,000	-	87,779
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	-	-	-	435,850
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	46,194	-	70,357
Subtotal	15	-	46,194	-	506,207
Environmental services					
Sanitary Sewer System	16	-	-	-	22,549
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	79,740
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	102,289
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	27,534
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	27,534
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	-	-	-	210,296
Libraries	38	-	-	-	64,531
Other Cultural	39	-	-	-	29,053
Subtotal	40	-	-	-	303,880
Planning and Development					
Planning and Development	41	-	-	-	19,663
Commercial and Industrial	42	-	-	-	71,470
Residential Development	43	-	-	-	38,978
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	130,111
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	61,194	-	1,157,800

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Penetanguishene T

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		1
		\$
General Government	1	-
Protection to Persons and Property		
Fire	2	-
Police	3	40,000
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	40,000
Winter Control	9	16,000
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	16,000
Storm Sewer System	17	1,761,000
Waterworks System	18	-
Garbage Collection	19	1,418,000
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	3,179,000
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	-
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	-
--	46	-
Subtotal	47	-
Electricity	48	-
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

Penetanguishene 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	-	
: To Canada and agencies	2	-	
: To other	3	3,235,000	
Subtotal	4	3,235,000	
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	3,235,000	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	3,235,000	
Long term bank loans	18	-	
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

Penetanguishene 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			50	265,563	179,080
- general tax rates			51	-	-
- special are rates and special charges			52	17,087	2,281
- benefitting landowners			53	141,260	115,501
- user rates (consolidated entities)			54	-	-
Recovered from reserve funds					
Recovered from unconsolidated entities			55	-	-
- hydro			57	-	-
- gas and telephone			56	-	-
--			58	-	-
--			59	-	-
--			78	423,910	296,862
Total					
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
		1	2	3	4
		\$	\$	5	6
		\$	\$	\$	\$
2000	61	322,000	259,047	-	-
2001	62	332,000	232,336	-	-
2002	63	356,000	205,199	-	-
2003	64	330,000	176,332	-	-
2004		1,108,000	119,923	-	-
2005 - 2009	65	787,000	38,366	-	-
2010 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	3,235,000	1,031,203	-	-
* 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

Penetanguishene 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		1,526,091	24,683	1,550,774	-	-	-	-	-	-
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		39,571	-	39,571	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	1,565,662	24,683	1,590,345	1,550,774	-	39,571	-	1,590,345	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	1,565,662	24,683	1,590,345	1,550,774	-	39,571	-	1,590,345	-

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Penetanguishene T

9LT
13

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
English Language Public DSB (specify)											
	62	-	1,086,088	25,993	-	1,112,081	1,102,482	9,599	-	1,112,081	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
	64	-	240,516	2,890	-	243,406	242,556	850	-	243,406	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
	93	-	718,410	10,172	-	728,582	1,024,850	4,490	-	1,029,340	300,758
--	94	-	299,493	3,288	-	302,781	-	2,023	-	2,023	- 300,758
French Language Catholic DSB (specify)											
	95	-	124,400	1,157	-	125,557	124,907	650	-	125,557	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	2,468,907	43,500	-	2,512,407	2,494,795	17,612	-	2,512,407	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Penetanguishene T

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		1	\$
Balance at the beginning of the year	1	1,987,981	
Revenues			
Contributions from revenue fund	2	650,658	
Contributions from capital fund	3	128,675	
Development Charges Act	67	214,128	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	1,750	
Investment income - from own funds	5	30,030	
- other	6	30,886	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,056,127	
Expenditures			
Transferred to capital fund	14	514,612	
Transferred to revenue fund	15	40,039	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	554,651	
Balance at the end of the year for:			
Reserves	23	1,833,449	
Reserve Funds	24	656,008	
Total	25	2,489,457	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	151,032	
Contingencies	27	332,082	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	151,317	
Sick leave	31	14,206	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	190,531	
- sanitary and storm sewers	36	142,012	
- parks and recreation	64	192,429	
- library	65	26,560	
- other cultural	66	10,257	
- water	38	418,143	
- transit	39	-	
- housing	40	-	
- industrial development	41	103,898	
- other and unspecified	42	193,750	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	502	
--	53	24,690	
--	54	4,302	
Obligatory reserve funds:			
Development Charges Act	68	502,157	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	31,589	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	2,489,457	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Penetanguishene 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	787,535	-
Accounts receivable			
Canada	2	32,126	
Ontario	3	22,483	
Region or county	4	5,527	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	324,777	receivable for
Other (including unorganized areas)	8	202,234	business taxes
Taxes receivable			
Current year's levies	9	717,484	
Previous year's levies	10	178,616	-
Prior year's levies	11	172,293	24,373
Penalties and interest	12	127,990	14,745
Less allowance for uncollectables (negative)	13	- 13,830	- 12,837
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	32,840	portion of line 20
Capital outlay to be recovered in future years	19	3,235,000	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	441,031	441,031
	Total 21	6,266,106	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Penetanguishene T

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	696		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	446,803		
Other	32	38,277		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	16,000		
- user rates (consolidated entities)	37	3,219,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,489,457		
Accumulated net revenue (deficit)				
General revenue	42	3,982		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	14,233		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	19,224		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	18,434		
Total	59	6,266,106		

Municipality

Penetanguishene T

For the year ended December 31, 1999.

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		1		
1. Number of continuous full time employees as at December 31				
Administration	1	10		
Non-line Department Support Staff	2	1		
Fire	3	1		
Police	4	-		
Transit	5	-		
Public Works	6	15		
Health Services	7	-		
Homes for the Aged	8	-		
Other Social Services	9	-		
Parks and Recreation	10	5		
Libraries	11	2		
Planning	12	1		
Total	13	35		
		continuous full time employees December 31		
		other		
		1	2	
		\$	\$	
2. Total expenditures during the year on:		14	1,492,353	
Wages and salaries			554,857	
Employee benefits	15	240,695	45,028	
		1		
		\$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16	7,328,608		
Previous years' tax	17	662,362		
Penalties and interest	18	202,410		
Subtotal	19	8,193,380		
Discounts allowed	20	-		
Tax adjustments under section 421, 441 and 442 of the Municipal Act				
- recoverable from general municipal accounts	25	66,615		
- recoverable from upper tier	90	20,723		
- recoverable from school boards	91	37,631		
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	-		
		2		
		%		
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	8,318,349		
Amounts added to the tax roll for collection purposes only	30	12,509		
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	19,990,228		
Due date of last installment (YYYYMMDD)	33	19,990,430		
Final billings: Number of installments	34	2		
Due date of first installment (YYYYMMDD)	35	19,990,930		
Due date of last installment (YYYYMMDD)	36	19,991,130		
		\$		
Supplementary taxes levied with 2000 due date	37	-		
		1		
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
	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					
		number of residential units	1999 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water					
In this municipality		39	2,675	754,515	-
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	2,565	816,155	-
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
				-

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	-	-	180,208
Approved in 1999		68	-	-	-
Financed in 1999		69	-	-	-
No long term financing necessary		70	-	-	-
Approved but not financed as at December 31, 1999		71	-	-	180,208
Applications submitted but not approved as at Decemeber 31, 1999		72	-	-	-

12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
			\$	\$	\$	\$
73		7,500,000	7,600,000	7,700,000	7,800,000	7,900,000

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

ANALYSIS OF USER FEES

Municipality

Penetanguishene 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
	1					
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21				
All other user fees		22			756,845	
	Total	23			756,845	