

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 10013

MUNICIPALITY OF: South Frontenac Tp

ANALYSIS OF REVENUE FUND REVENUES

Municipality

1
3

		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	14,452,263	3,396,497	4,395,273	6,660,493
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	14,452,263	3,396,497	4,395,273	6,660,493
PAYMENTS IN LIEU OF TAXATION					
Canada	7	9,004	1,485	-	7,519
Canada Enterprises	8	3,279	333	-	2,946
Ontario					
The Municipal Tax Assistance Act	9	40,523	14,710		25,813
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	8,628	2,276	2,680	3,672
Ontario Hydro	13	17,171	1,345	-	15,826
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	78,605	20,149	2,680	55,776
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	301,999			301,999
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	484,000			484,000
Municipal Restructuring Fund	65	253,740			253,740
.....	61	-			-
Subtotal	69	1,039,739			1,039,739
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	2,490,974			2,490,974
Canada specific grants	30	1,590			1,590
Other municipalities - grants and fees	31	732,757			732,757
Fees and service charges	32	547,936			547,936
Subtotal	33	3,773,257			3,773,257
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	240,871	-	-	240,871
Rents, concessions and franchises	36	12,203			12,203
Fines	37	2,919			2,919
Penalties and interest on taxes	38	401,873			401,873
Investment income - from own funds	39	-			-
- other	40	210,987			210,987
Donations	70	7,997			7,997
Sales of publications, equipment, etc	42	3,617			3,617
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,364,967			1,364,967
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-			-
--	46	4,288			4,288
--	47	13,479	13,479		
--	48	-	-		
Subtotal	50	2,263,201	-	-	2,263,201

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

South Frontenac Tp

2LT - UP
42

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				19,327
4000			Subtotal levied by tax rate				3,396,350
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						147
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100			Subtotal special charges on tax bill				147
3200			Total upper tier purpose taxation				3,396,497

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

South Frontenac 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	3,861,793	3,507,918	6,121	334,096	13,658
- farmland pending development -	0.414000	507	507	-	-	-
- farmland pending development -	0.414000	393	393	-	-	-
Multi-residential -general	0.414000	5,689	5,416	-	184	89
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	34,483	29,578	-	4,905	-
Managed Forest	0.103500	889	875	1	12	1
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	3,903,754	3,544,687	6,122	339,197	13,748
Subtotal Commercial		371,846	282,488	2,264	81,230	5,864
Subtotal Industrial		94,847	72,054	578	20,719	1,496
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		24,167	21,906	307	1,928	26
Subtotal levied by tax rate		4,394,614	3,921,135	9,271	443,074	21,134
Railway rights-of-way		659	501	4	144	10
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		659	501	4	144	10
Total school board purposes		4,395,273	3,921,636	9,275	443,218	21,144

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

South Frontenac 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	13,351	1,190	89,920	17,721
Protection to Persons and Property					
Fire	2	-	-	-	23,155
Police	3	2,775	-	-	12,242
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	5,679	-	-	29,465
Emergency measures	6	-	-	-	-
Subtotal	7	8,454	-	-	64,862
Transportation services					
Roadways	8	2,409,705	-	626,630	94,923
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	2,409,705	-	626,630	94,923
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	41,159	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	26,207
Pollution Control	21	-	-	-	-
--	22	14,525	-	-	4,426
Subtotal	23	55,684	-	-	30,633
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	25,711
--	29	-	-	-	-
Subtotal	30	-	-	-	25,711
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	3,780	400	16,207	246,198
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	3,780	400	16,207	246,198
Planning and Development					
Planning and Development	41	-	-	-	67,650
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	238
--	46	-	-	-	-
Subtotal	47	-	-	-	67,888
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,490,974	1,590	732,757	547,936

1999 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		South Frontenac Tp						
For the year ended December 31, 1999.								
		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	495,805	57,392	409,479	783,246	59,700	- 80,048	1,725,574
Protection to Persons and Property								
Fire	2	159,626	-	317,813	101,594	-	2,459	576,574
Police	3	1,550	-	1,242,346	205,286	-	-	1,449,182
Conservation Authority	4	2,700	-	-	-	44,839	-	47,539
Protective inspection and control	5	81,525	-	90,085	98,262	7,415	23,394	300,681
Emergency measures	6	1,650	-	3,526	15,000	-	-	20,176
Subtotal	7	247,051	-	1,653,770	420,142	52,254	20,935	2,394,152
Transportation services								
Roadways	8	1,054,343	-	5,534,008	587,449	-	277,893	6,897,907
Winter Control	9	164,660	-	851,209	-	-	246,837	1,262,706
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	31,467	4,000	-	-	35,467
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	1,219,003	-	6,416,684	591,449	-	31,056	8,196,080
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	950	-	54,092	10,816	-	-	65,858
Garbage Collection	19	30,662	-	154,286	14,658	-	7,636	207,242
Garbage Disposal	20	29,935	-	172,387	188,481	309	15,355	406,467
Pollution Control	21	-	-	-	-	-	-	-
--	22	4,613	-	154,057	13,883	-	3,841	148,628
Subtotal	23	66,160	-	534,822	200,072	309	26,832	828,195
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	1,545	-	40,729	8,113	300	-	50,687
--	29	-	-	-	-	-	-	-
Subtotal	30	1,545	-	40,729	8,113	300	-	50,687
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	150,072	-	243,121	52,516	5,422	3,241	454,372
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	150,072	-	243,121	52,516	5,422	3,241	454,372
Planning and Development								
Planning and Development	41	9,230	-	43,668	11,874	-	60,096	124,868
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	175	-	-	-	175
Tile Drainage and Shoreline Assistance	45	-	238	-	-	-	-	238
--	46	-	-	-	-	-	-	-
Subtotal	47	9,230	238	43,843	11,874	-	60,096	125,281
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,188,866	57,630	9,342,448	2,067,412	117,985	-	13,774,341

For the year ended December 31, 1999.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	3,368	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	595,906	
Reserves and Reserve Funds	3	309,175	
Subtotal	4	905,081	
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	6,150	
Subtotal	23	6,150	
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	6,009	
--	30	-	
--	31	-	
Subtotal	32	6,009	
Total Sources of Financing	33	917,240	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	699,459	
Subtotal	36	699,459	
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	217,781	
Total Applications	42	917,240	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	3,368	
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	3,368	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	3,368	
* - 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

South Frontenac Tp

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	218,671
Protection to Persons and Property					
Fire	2	-	-	-	117,815
Police	3	-	-	-	1,834
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	23,787
Emergency measures	6	-	-	-	12,658
Subtotal	7	-	-	-	156,094
Transportation services					
Roadways	8	-	-	-	32,958
Winter Control	9	-	-	-	4,607
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	37,565
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	67,108
Garbage Disposal	20	-	-	-	80,098
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	147,206
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	34,113
--	29	-	-	-	-
Subtotal	30	-	-	-	34,113
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	-	-	6,150	96,845
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	6,150	96,845
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	8,965
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	8,965
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	-	6,150	699,459

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

South Frontenac Tp

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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	7,683	
Police	3	10,185	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	1,493	
	Subtotal 7	-	
Transportation services			
Roadways	8	11,678	
Winter Control	9	22,168	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	22,168	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	5,598	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	5,598	
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	5,396	
Other Cultural	39	-	
	Subtotal 40	-	
Planning and Development			
Planning and Development	41	5,396	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	790	
	Subtotal 47	-	
Electricity	48	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

South Frontenac Tp

8
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	790	
: To Canada and agencies	2	-	
: To other	3	52,523	
Subtotal	4	53,313	
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	53,313	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	790	
Long term bank loans	18	52,523	
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

South Frontenac 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							
- general tax rates	50	52,560	4,832				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	162	76				
- 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	52,722	4,908				
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	52,698	2,163	-	-	-	-
2001	62	189	49	-	-	-	-
2002	63	205	33	-	-	-	-
2003	64	221	17	-	-	-	-
2004		-	-	-	-	-	-
2005 - 2009	65	-	-	-	-	-	-
2010 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	53,313	2,262	-	-	-	-
* 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

South Frontenac Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		3,377,170	19,327	3,396,497	-	-	-	-	-	-
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		20,149	-	20,149	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	3,397,319	19,327	3,416,646	3,396,350	-	20,149	-	3,416,499	- 147
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	147	-	-	-	147	147
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	3,397,319	19,327	3,416,646	3,396,497	-	20,149	-	3,416,646	-

1999 FINANCIAL INFORMATION RETURN

Municipality

South Frontenac Tp

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year	
		1	2	3	4	5	6	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS												
	English Language Public DSB (specify)											
	--	62	-	3,902,386	21,906	-	3,924,292	3,921,636	2,656	-	3,924,292	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	--	64	-	8,969	307	-	9,276	9,275	1	-	9,276	-
	--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)												
	--	93	-	441,311	1,928	-	443,239	443,218	21	-	443,239	-
	--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
	--	95	-	21,120	26	-	21,146	21,144	2	-	21,146	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	4,373,786	24,167	-	4,397,953	4,395,273	2,680	-	4,397,953	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

South Frontenac Tp

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		1	\$
Balance at the beginning of the year	1	8,149,960	
Revenues			
Contributions from revenue fund	2	1,471,506	
Contributions from capital fund	3	217,781	
Development Charges Act	67	109,712	
Lot levies and subdivider contributions	60	6,750	
Recreational land (the Planning Act)	61	52,505	
Investment income - from own funds	5	-	
- other	6	108,832	
--	9	716	
--	10	15,342	
--	11	58,672	
--	12	-	
Total revenue	13	2,041,816	
Expenditures			
Transferred to capital fund	14	309,175	
Transferred to revenue fund	15	1,364,967	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	1,674,142	
Balance at the end of the year for:			
Reserves	23	5,780,309	
Reserve Funds	24	2,737,325	
Total	25	8,517,634	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	1,874,477	
Contingencies	27	312,223	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	315,083	
- roads	35	2,263,993	
- sanitary and storm sewers	36	-	
- parks and recreation	64	135,276	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	1,349,891	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	548,300	
--	53	21,589	
--	54	681,224	
Obligatory reserve funds:			
Development Charges Act	68	514,178	
Lot levies and subdivider contributions	44	34,323	
Recreational land (the Planning Act)	46	467,077	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	8,517,634	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

South Frontenac Tp

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	3,904,289	-
Accounts receivable			
Canada	2	482,221	
Ontario	3	1,305,629	
Region or county	4	-	
Other municipalities	5	151,678	
School Boards	6	53,672	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	305,852	business taxes
Taxes receivable			
Current year's levies	9	1,432,873	
Previous year's levies	10	620,508	-
Prior year's levies	11	543,005	-
Penalties and interest	12	337,655	-
Less allowance for uncollectables (negative)	13	- 6,300	-
Investments			
Canada	14	-	
Provincial	15	304,570	
Municipal	16	-	
Other	17	-	
Other current assets	18	99,713	portion of line 20
Capital outlay to be recovered in future years	19	53,313	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	21	9,588,678	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

South Frontenac Tp

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	39,767		
Ontario	27	6,942		
Region or county	28	25,900		
Other municipalities	29	38,255		
School Boards	30	-		
Trade accounts payable	31	603,784		
Other	32	111,346		
Other current liabilities	33	153,171		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	52,523		
- special area rates and special charges	35	-		
- benefitting landowners	36	790		
- 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	8,517,634		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	32,085		
Recreation, community centres and arenas	51	9,849		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 3,368		
Total	59	9,588,678		

Municipality

South Frontenac Tp

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	3			
Non-line Department Support Staff	2	7			
Fire	3	-			
Police	4	-			
Transit	5	-			
Public Works	6	16			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	2			
Libraries	11	-			
Planning	12	1			
Total	13	29			
		continuous full time employees December 31			
		other			
		1	2		
		\$	\$		
2. Total expenditures during the year on:		14	1,104,660		
Wages and salaries			743,572		
Employee benefits	15	182,539	158,095		
		1			
		\$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	12,908,937			
Previous years' tax	17	1,343,910			
Penalties and interest	18	337,857			
Subtotal	19	14,590,704			
Discounts allowed	20	-			
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts	25	73,573			
- recoverable from upper tier	90	39,506			
- recoverable from school boards	91	88,376			
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	95	-	-		
- recoverable from general municipal accounts					
- 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	14,792,159			
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	1			
Due date of first installment (YYYYMMDD)	32	19,990,331			
Due date of last installment (YYYYMMDD)	33	-			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19,990,630			
Due date of last installment (YYYYMMDD)	36	19,990,930			
		\$			
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	2,853,720	-	1,000,000	
in 2001	59	-	-	-	
in 2002	60	-	-	-	
in 2003	61	-	-	-	
in 2004	62	-	-	-	
Total	63	2,853,720	-	1,000,000	

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		93,164	
				93,164	
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	
		\$		\$	
Water		3		4	
In this municipality		-		-	
In other municipalities (specify municipality)		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
		number of residential units		1999 billings residential units	
		all other properties		computer use only	
		1		2	
		\$		\$	
Sewer		3		4	
In this municipality		-		-	
In other municipalities (specify municipality)		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
		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	
		\$		\$	
Own sinking funds		3		4	
		-		-	
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		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
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		74,900	
Approved in 1999		68		81,400	
Financed in 1999		69		-	
No long term financing necessary		70		-	
Approved but not financed as at December 31, 1999		71		-	
Applications submitted but not approved as at Decemeber 31, 1999		72		-	
12. Forecast of total revenue fund expenditures					
		2000		2001	
		2002		2003	
		2004			
		1		2	
		\$		\$	
73		10,061,820		10,100,000	
		10,150,000		10,200,000	
		10,250,000			
13. Municipal procurement this year					
		1		2	
		\$		\$	
Total construction contracts awarded		85		5	
Construction contracts awarded at \$100,000 or greater		86		1,175,165	
				929,600	

ANALYSIS OF USER FEES

Municipality

South Frontenac Tp

For the year ended December 31, 1999.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	8	1			29,610	0
	37	2			54,082	0
	37	3			123,784	0
	41	4			43,850	0
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			251,326	
All other user fees		22			296,610	
	Total	23			547,936	