

1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 59012

MUNICIPALITY OF: Fort Frances T

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

Fort Frances 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	8,298,950	-	3,351,404	4,947,546
Direct water billings on ratepayers					
-- own municipality	2	1,228,900	-		1,228,900
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings					
-- own municipality	4	239,615	-		239,615
-- other municipalities	5	-	-		-
Subtotal	6	9,767,465	-	3,351,404	6,416,061
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	41,159	-	18,071	23,088
Ontario					
The Municipal Tax Assistance Act	9	35,755	-		35,755
The Municipal Act, section 157	10	15,225	-		15,225
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	103,828	-	42,705	61,123
Ontario Hydro	13	34,358	-	14,131	20,227
Liquor Control Board of Ontario	14	9,545	-	-	9,545
Other	15	-	-	-	-
Municipal enterprises	16	89,723	-	-	89,723
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	329,593	-	74,907	254,686
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	106,980	-	-	106,980
Per Household Police	20	178,300	-	-	178,300
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	506,398	-	-	506,398
General Support	24	509,640	-	-	509,640
Northern Special Support	25	1,528,920	-	-	1,528,920
Apportionment Guarantee	26	17,189	-	-	17,189
Revenue Guarantee	27	-	-	-	-
Subtotal	28	2,847,427	-	-	2,847,427
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	4,321,974			4,321,974
Canada specific grants	30	492,475			492,475
Other municipalities - grants and fees	31	546,345			546,345
Fees and service charges	32	3,130,814			3,130,814
Subtotal	33	8,491,608			8,491,608
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	72,027	-	-	72,027
Fines	37	38,569			38,569
Penalties and interest on taxes	38	132,214			132,214
Investment income - from own funds	39	183,532			183,532
- other	40	53,035			53,035
Sales of publications, equipment, etc	42	19,040			19,040
Contributions from capital fund	43	8,376			8,376
Contributions from reserves and reserve funds	44	146,767			146,767
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	102,295			102,295
--	48	-			-
Sale of Land	49	322,428			322,428
Subtotal	50	1,078,283	-	-	1,078,283
TOTAL REVENUE	51	22,514,376	-	3,426,311	19,088,065

For the year ended December 31, 1988.

Fort Frances T

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I. Own purposes

[illegible]

For the year ended December 31, 1988.

Fort Frances T

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ANALYSIS OF TAXATION

For the year ended December 31, 1988.

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
	MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
Total all school board taxation	0						1,312,121	1,382,816	597,915	20,413	19,269	18,870	3,351,404

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

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1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality
Fort Frances 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	-	1,879	-	408,160
Protection to Persons and Property					
Fire	2	-	-	-	47,373
Police	3	8,063	-	-	18,924
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	10,148
Emergency measures	6	-	-	-	50
Subtotal	7	8,063	-	-	76,495
Transportation services					
Roadways	8	201,099	-	-	230,906
Winter Control	9	145,974	-	-	-
Transit	10	76,199	-	-	37,965
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	187,168	-	321,616
--	14	-	-	-	-
Subtotal	15	423,272	187,168	-	590,487
Environmental services					
Sanitary Sewer System	16	-	-	-	23,237
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	29,262
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	52,499
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	42,877
--	29	-	-	-	-
Subtotal	30	-	-	-	42,877
Social and Family Services					
General Assistance	31	480,241	-	251,221	28,513
Assistance to Aged Persons	32	3,046,342	291,416	281,708	1,580,971
Assitance to Children	33	-	-	-	-
Day Nurseries	34	186,159	-	-	36,699
--	35	-	-	-	-
Subtotal	36	3,712,742	291,416	532,929	1,646,183
Recreation and Cultural Services					
Parks and Recreation	37	10,511	2,548	-	273,389
Libraries	38	35,287	3,640	2,053	10,294
Other Cultural	39	25,778	5,824	-	4,447
Subtotal	40	71,576	12,012	2,053	288,130
Planning and Development					
Planning and Development	41	-	-	-	23,564
Commercial and Industrial	42	106,321	-	11,363	2,419
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	106,321	-	11,363	25,983
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	4,321,974	492,475	546,345	3,130,814

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality	
Fort Frances 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	800,591	38,623	585,752	462,985	-	65,825	1,822,126
Protection to Persons and Property								
Fire	2	589,301	-	98,442	236,431	-	11,880	936,054
Police	3	1,134,430	-	200,853	40,942	-	-	1,376,225
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	41,444	-	16,934	19,319	-	-	77,697
Emergency measures	6	6,587	-	6,686	3,407	-	-	16,680
Subtotal	7	1,771,762	-	322,915	300,099	-	11,880	2,406,656
Transportation services								
Roadways	8	661,509	40,675	323,848	420,928	-	24,940	1,422,020
Winter Control	9	140,352	-	125,900	-	-	-	266,252
Transit	10	177,565	-	37,423	35,401	-	8,380	258,769
Parking	11	239	-	1,653	40,000	-	-	41,892
Street Lighting	12	-	44,000	80,756	10,003	-	-	134,759
Air Transportation	13	201,097	-	292,687	10,000	-	15,000	518,784
--	14	-	-	-	-	-	-	-
Subtotal	15	1,180,762	84,675	862,267	516,332	-	1,560	2,642,476
Environmental services								
Sanitary Sewer System	16	156,363	142,792	331,976	152,295	-	7,160	790,586
Storm Sewer System	17	34,431	30,109	20,318	-	-	-	84,858
Waterworks System	18	270,741	393,772	432,012	21,773	-	15,415	1,133,713
Garbage Collection	19	-	-	112,028	-	1,300	-	113,328
Garbage Disposal	20	4,321	-	83,997	20,500	-	-	108,818
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	465,856	566,673	980,331	194,568	1,300	22,575	2,231,303
Health Services								
Public Health Services	24	104	-	-	-	70,221	-	70,325
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	73,255	-	-	63,546	-	136,801
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	226,697	-	61,875	1,062	-	2,380	292,014
--	29	-	-	-	-	-	-	-
Subtotal	30	226,801	73,255	61,875	1,062	133,767	2,380	499,140
Social and Family Services								
General Assistance	31	200,227	-	522,013	4,276	235,316	-	961,832
Assistance to Aged Persons	32	4,661,675	314,458	942,769	83,866	-	7,780	6,010,548
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	195,012	-	51,479	2,113	-	16,090	264,694
--	35	-	-	-	-	-	-	-
Subtotal	36	5,056,914	314,458	1,516,261	90,255	235,316	23,870	7,237,074
Recreation and Cultural Services								
Parks and Recreation	37	480,331	3,195	206,901	143,100	23,459	4,870	861,856
Libraries	38	195,368	-	84,592	7,110	-	-	287,070
Other Cultural	39	86,487	-	31,678	20,200	-	-	138,365
Subtotal	40	762,186	3,195	323,171	170,410	23,459	4,870	1,287,291
Planning and Development								
Planning and Development	41	43,497	-	38,042	109,061	-	-	190,600
Commercial and Industrial	42	53,869	101,924	108,644	47,567	-	1,810	313,814
Residential Development	43	-	10,145	20	-	-	-	10,165
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	97,366	112,069	146,706	156,628	-	1,810	514,579
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	10,362,238	1,192,948	4,799,278	1,892,339	393,842	-	18,640,645

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	115,048	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	998,515	
Reserves and Reserve Funds	3	546,920	
Subtotal	4	1,545,435	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
P.R.I.D.E. Program	60	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	214,596	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	164,183	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	378,779	
Grants and Loan Forgiveness			
Ontario	20	995,298	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	995,298	
Other Financing			
Prepaid Special Charges	24	13,802	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	163,163	
--	30	3,615	
--	31	-	
Subtotal	32	180,580	
Total Sources of Financing	33	3,100,092	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	2,989,886	
Subtotal	36	2,989,886	
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	8,376	
Total Applications	42	2,998,262	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	13,218	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	48,571	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	156	
- Proceeds From Long Term Liabilities	46	61,633	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	13,218	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

Fort Frances T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	149,756	-	-	281,642
Protection to Persons and Property					
Fire	2	6,309	-	-	400,704
Police	3	2,700	-	-	39,642
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	13,594
Emergency measures	6	7,201	-	-	13,858
Subtotal	7	16,210	-	-	467,798
Transportation services					
Roadways	8	639,745	-	-	1,303,923
Winter Control	9	-	-	-	-
Transit	10	-	-	-	232,488
Parking	11	-	-	-	174,186
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	639,745	-	-	1,710,597
Environmental services					
Sanitary Sewer System	16	-	-	-	17,950
Storm Sewer System	17	-	-	-	-
Waterworks System	18	13,611	-	-	94,765
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	18,780
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	13,611	-	-	131,495
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	3,185	-	-	4,247
--	29	-	-	-	-
Subtotal	30	3,185	-	-	4,247
Social and Family Services					
General Assistance	31	-	-	-	4,276
Assistance to Aged Persons	32	53,447	-	-	135,539
Assitance to Children	33	-	-	-	-
Day Nurseries	34	8,947	-	-	10,810
--	35	-	-	-	-
Subtotal	36	62,394	-	-	150,625
Recreation and Cultural Services					
Parks and Recreation	37	90,599	-	-	192,927
Libraries	38	-	-	-	4,610
Other Cultural	39	-	-	-	121
Subtotal	40	90,599	-	-	197,658
Planning and Development					
Planning and Development	41	19,798	-	-	33,466
Commercial and Industrial	42	-	-	-	12,358
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	19,798	-	-	45,824
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	995,298	-	-	2,989,886

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Fort Frances T

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		1	\$
General Government	1	105,000	
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	326,690	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	137,816	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	464,506
Environmental services			
Sanitary Sewer System	16	682,839	
Storm Sewer System	17	17,010	
Waterworks System	18	2,149,750	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	2,849,599
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	381,000	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	381,000
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	1,672,978	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	1,672,978
Recreation and Cultural Services			
Parks and Recreation	37	5,415	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	5,415
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	511,632	
Residential Development	43	20,207	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	531,839
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	6,010,337

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Fort Frances T

For the year ended December 31, 1988.

		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	274,952
: To Canada and agencies		2	345,652
: To other		3	6,567,112
Subtotal		4	7,187,716
Plus: All debt assumed by the municipality from others		5	-
Less: All debt assumed by others			
:Ontario		6	-
:Schoolboards		7	-
:Other municipalities		8	1,165,022
Subtotal		9	1,165,022
Less: Ministry of the Environment debt retirement funds			
- sewer		10	12,357
- water		11	-
Own sinking funds (actual balances)			
- general municipal		12	-
- enterprises and other		13	-
Subtotal		14	12,357
Total		15	6,010,337
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	5,996,475
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ministry of the Environment		22	13,862
--		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 _____		28	-
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds		29	-
Ministry of the Environment - sewer		30	43,679
- 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	1,720,851
Total liability under OMERS plans			
- initial unfunded		34	24,858
- 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	230,500
--		43	-
--		44	-
Total		45	1,976,209

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Fort Frances T

For the year ended December 31, 1988.

6. Ministry of the Environment 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. 1988 Debt Charges							
		principal	interest				
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund							
- general tax rates *	50	307,008	405,613				
- special are rates and special charges	51	14,879	1,364				
- benefitting landowners	52	30,673	76,270				
- user rates (consolidated entities)	53	136,371	220,770				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	488,931	704,017				
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
		\$	\$	\$	\$	\$	\$
1989	60	1,945,455	698,083	-	-	-	-
1990	61	435,623	434,982	-	-	-	-
1991	62	443,929	393,042	-	-	-	-
1992	63	481,578	348,681	-	-	-	-
1993	64	436,578	301,537	-	-	-	-
1994-1998	65	2,082,355	755,343	-	-	-	-
1999 onwards	79	177,436	48,487	-	-	-	-
interest to be earned on sinking funds *	69	7,383	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	6,010,337	2,980,155	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1989						-	72
1990						-	73
1991						-	74
1992						-	75
1993						-	76
Total						-	77
10. Other notes (attach supporting schedules as required)							

1988 FINANCIAL INFORMATION RETURN

Municipality

Fort Frances T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

[illegible]

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Fort Frances T

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For the year ended December 31, 1988.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	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	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	40,354	1,796,760	29,564	-	1,826,324	1,702,289	46,217	37,042	-	1,785,548	- 422
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	303	195,410	4,327	-	199,737	193,075	-	6,467	-	199,542	108
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	37,809	1,461,042	24,661	-	1,485,703	1,368,006	41,817	31,398	-	1,441,221	- 6,673
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	78,466	3,453,212	58,552	-	3,511,764	3,263,370	88,034	74,907	-	3,426,311	- 6,987

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Fort Frances T

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		1	\$
Balance at the beginning of the year	1	3,212,721	
Revenues			
Contributions from revenue fund	2	893,824	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	43,759	
- other	6	180,378	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,117,961	
Expenditures			
Transferred to capital fund	14	546,920	
Transferred to revenue fund	15	146,767	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	693,687	
Balance at end of year for:			
Reserves	23	1,038,058	
Reserve Funds	24	2,598,937	
Total	25	3,636,995	
Analysed as follows:			
Working funds	26	1,033,058	
Contingencies	27	5,000	
Ministry of the Environment funds for renewals, etc			
- sewer	28	446,685	
- water	29	-	
Replacement of equipment	30	124,886	
Sick leave	31	404,294	
Insurance	32	167,296	
Workers' compensation	33	-	
Capital expenditure - general administration	34	42,205	
- roads	35	-	
- sanitary and storm sewers	36	227,866	
- parks and recreation	64	126,375	
- library	65	2,115	
- other cultural	66	21,898	
- water	38	182,851	
- transit	39	24,766	
- housing	40	-	
- industrial development	41	46,371	
- other and unspecified	42	662,128	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	75,122	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	11,387	
--	53	42	
--	54	25,224	
--	55	7,426	
--	56	-	
--	57		
Total	58	3,636,995	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Fort Frances T

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For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	2,495,933	-
Accounts receivable			
Canada	2	103,953	
Ontario	3	1,135,780	
Region or county	4	-	
Other municipalities	5	5,468	
School Boards	6	300	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	579,190	business taxes
Taxes receivable			
Current year's levies	9	363,585	-
Previous year's levies	10	90,298	-
Prior year's levies	11	19,688	-
Penalties and interest	12	36,480	-
Less allowance for uncollectables (negative)	13	- 19,300	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	427,697	portion of line 20
Capital outlay to be recovered in future years	19	6,010,337	for tax sale / tax
			registration
Other long term assets	20	851,058	3,790
	21	12,100,467	
Total			

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Fort Frances T

For the year ended December 31, 1988.

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	13,342		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	711,636		
Other	32	-		
Other current liabilities	33	354,880		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	3,305,852		
- special area rates and special charges	35	62,183		
- benefitting landowners	36	697,906		
- user rates (consolidated entities)	37	1,944,396		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	- 37,162		
Reserves and reserve funds	41	3,636,995		
Accumulated net revenue (deficit)				
General revenue	42	692,306		
Special charges and special areas (specify)				
--	43	20,121		
--	44	38,322		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	584,948		
Libraries	49	- 10,532		
Cemetaries	50	-		
Recreation, community centres and arenas	51	- 15,708		
--	52	136,673		
--	53	- 15,486		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	- 6,987		
Unexpended capital financing / (unfinanced capital outlay)	58	- 13,218		
Total	59	12,100,467		

1988 FINANCIAL INFORMATION RETURN

Municipality

Fort Frances T

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STATISTICAL DATA

For the year ended December 31, 1988.

				1	
1. Number of continuous full time employees as at December 31					
Administration			1	22	
Non-line Department Support Staff			2	31	
Fire			3	10	
Police			4	18	
Transit			5	3	
Public Works			6	27	
Health Services			7	-	
Homes for the Aged			8	-	
Other Social Services			9	3	
Parks and Recreation			10	8	
Libraries			11	3	
Planning			12	1	
			13	126	
Total					
				continuous full time employees December 31	
				1	2
				\$	\$
2. Total expenditures during the year on:					
Wages and salaries		14	4,482,816	800,980	
Employee benefits		15	1,479,329	96,118	
				1	
				\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:	Current year's tax		16	7,624,731	
	Previous years' tax		17	595,581	
	Penalties and interest		18	153,299	
		Subtotal	19	8,373,611	
			20	-	
Discounts allowed					
Tax adjustments under section 362 and 363 of the Municipal Act					
- amounts added to the roll (negative)			22	-	
- amounts written off			23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act					
- recoverable from upper tier and school boards					
			24	39,552	
- recoverable from general municipal revenues			25	72,652	
Transfers to tax sale and tax registration accounts			26	8,131	
The Municipal Elderly Residents' Assistance Act - reductions			27	-	
- refunds			28	-	
Other (specify)			80	-	
		Total reductions	29	8,493,946	
Amounts added to the tax roll for collection purposes only			30	-	
Business taxes written off under subsection 495(1) of the Municipal Act			81	-	
				1	
4. Tax due dates for 1988 (lower tier municipalities only)					
Interim billings:	Number of installments		31	1	
	Due date of first installment (YYYYMMDD)		32	19880315	
	Due date of last installment (YYYYMMDD)		33	0	
Final billings:	Number of installments		34	1	
	Due date of first installment (YYYYMMDD)		35	19880615	
	Due date of last installment (YYYYMMDD)		36	0	
				\$	
Supplementary taxes levied with1990 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
				1	2
				\$	\$
Estimated to take place					
in 1989	58	4,042,550	-	-	-
in 1990	59	-	-	-	-
in 1991	60	-	-	-	-
in 1992	61	-	-	-	-
in 1993	62	-	-	-	-
	63	4,042,550	-	-	-
Total					

					balance of fund		loans outstanding		
					1	2			
					\$	\$			
6. Ontario Home Renewal Plan trust fund at year end					82	315,430	90,021		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1988 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Water									
In this municipality					39	3,743	798,785	430,115	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1988 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Sewer									
In this municipality					44	3,743	155,750	83,865	
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, 1987					67	-	517,850	-	
Approved in 1988					68	-	484,454	-	
Financed in 1988					69	-	214,596	-	
No long term financing necessary					70	-	456,219	-	
Approved but not financed as at December 31, 1988					71	-	331,489	-	
Applications submitted but not approved as at Decemeber 31, 1988					72	-	35,344	-	
12. Forecast of total revenue fund expenditures									
					1989	1990	1991	1992	1993
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					15,770,000	16,558,000	17,390,000	18,255,000	19,170,000