

1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 10000

MUNICIPALITY OF: Frontenac Co

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

Frontenac Co

13

		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	-	-	-	3,952,571
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	-	-	-	3,952,571
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	-	-	-	-
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	-	-	-	-
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	192,832
General Support	24	-	-	-	238,626
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	5,628
Subtotal	28	-	-	-	437,086
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	-			3,505,967
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			642,946
Fees and service charges	32	-			1,366,223
Subtotal	33	-			5,515,136
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	1,300
Fines	37	-			18,535
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	-			-
- other	40	-			18,481
Sales of publications, equipment, etc	42	-			4,115
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			243,033
Contributions from non-consolidated entities	45	-			-
--	46	-			12,794
--	47	-			1,571
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	-	-	-	299,829
TOTAL REVENUE	51	-	-	-	10,204,622

For the year ended December 31, 1988.

Frontenac Co

4

[illegible]

For the year ended December 31, 1988.

Municipality

Frontenac Co

2LT - OP

4

[illegible]

III. School board purposes

Elementary public

[illegible]

Elementary separate

[illegible]

Secondary public

[illegible]

Public consolidated

[illegible]

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													
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
Total all school board taxation	0						-	-	-	-	-	-	-

For the year ended December 31, 1988.

Frontenac Co

[illegible]

ANALYSIS OF UPPER TIER LEVIES
AND DIRECT CHARGES

For the year ended December 31, 1988.

LEVIES ON SUPPORTING MUNICIPALITIES										DIRECT BILLINGS ON RATEPAYERS					
Municipalities which support the upper tier	Municipal Code	levies for special purposes (please specify								water service charges		sewer service charges			
		levy for general purposes *						Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies				
			residences	all other properties		residences	all other properties								
		3 \$	4 \$	5 \$	6 \$	17 \$	20 \$	21 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$	
	36														
	37														
	38														
	39														
	40														
	41														
	42														
	43														
	44														
	45														
	46														
	Total	47	705,458	456,407	2,217,700	433,783	-	-	-	139,223	3,952,571	-	-	-	-

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality
Frontenac Co

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	257,351
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	1,145,555	-	642,946	147,481
Winter Control	9	285,163	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	22,840
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,430,718	-	642,946	170,321
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	1,700,389	-	-	859,155
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	1,700,389	-	-	859,155
Recreation and Cultural Services					
Parks and Recreation	37	2,083	-	-	-
Libraries	38	225,726	-	-	13,031
Other Cultural	39	-	-	-	-
Subtotal	40	227,809	-	-	13,031
Planning and Development					
Planning and Development	41	-	-	-	46,750
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	147,051	-	-	19,615
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	147,051	-	-	66,365
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,505,967	-	642,946	1,366,223

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality	
Frontenac Co	

		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	302,028	-	431,513	202,691	-	-	936,232
Protection to Persons and Property								
Fire	2	-	-	-	-	-	-	-
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	3,908	-	1,751	841	-	-	6,500
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	3,908	-	1,751	841	-	-	6,500
Transportation services								
Roadways	8	1,671,002	-	1,656,941	674,907	-	-	4,002,850
Winter Control	9	236,406	-	242,940	-	-	-	479,346
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	1,907,408	-	1,899,881	674,907	-	-	4,482,196
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	-	-	-	-	-
Health Services								
Public Health Services	24	-	-	-	-	311,931	-	311,931
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	95,337	-	95,337
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	407,268	-	407,268
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	2,523,338	-	479,201	17,301	-	-	3,019,840
Assitance to Children	33	-	-	-	-	190,620	-	190,620
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	2,523,338	-	479,201	17,301	190,620	-	3,210,460
Recreation and Cultural Services								
Parks and Recreation	37	-	-	36,734	-	-	-	36,734
Libraries	38	440,952	-	220,850	44,960	-	-	706,762
Other Cultural	39	-	-	-	-	10,650	-	10,650
Subtotal	40	440,952	-	257,584	44,960	10,650	-	754,146
Planning and Development								
Planning and Development	41	23,487	-	12,180	6,910	-	-	42,577
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	59,794	-	90,563	30,716	-	-	181,073
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	83,281	-	102,743	37,626	-	-	223,650
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	5,260,915	-	3,172,673	978,326	608,538	-	10,020,452

For the year ended December 31, 1988.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	716,084	
Reserves and Reserve Funds	3	22,431	
Subtotal	4	738,515	
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	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	-	
Grants and Loan Forgiveness			
Ontario	20	1,175,373	
Canada	21	-	
Other Municipalities	22	8,263	
Subtotal	23	1,183,636	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	20,000	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	1,674	
--	30	-	
--	31	-	
Subtotal	32	21,674	
Total Sources of Financing	33	1,943,825	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	1,943,825	
Subtotal	36	1,943,825	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	-	
Subtotal	40	-	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-	
Total Applications	42	1,943,825	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

Frontenac Co

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	62,674
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	841
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	841
Transportation services					
Roadways	8	1,127,855	-	8,113	1,770,721
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,127,855	-	8,113	1,770,721
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	40,620	-	-	61,621
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	40,620	-	-	61,621
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	4,751	-	150	24,519
Other Cultural	39	-	-	-	-
Subtotal	40	4,751	-	150	24,519
Planning and Development					
Planning and Development	41	-	-	-	6,910
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	2,147	-	-	16,539
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	2,147	-	-	23,449
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,175,373	-	8,263	1,943,825

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Frontenac Co

7
11

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	-
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assitance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
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	-

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Frontenac Co

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	-
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	-
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: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	-
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	-
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			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	-
- 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	1,117,361
- university support			40	-
- leases and other agreements			41	-
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	1,117,361

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Frontenac Co

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				50	-	-	
- general tax rates *				51	-	-	
- special are rates and special charges				52	-	-	
- benefitting landowners				53	-	-	
- user rates (consolidated entities)				54	-	-	
Recovered from reserve funds				55	-	-	
Recovered from unconsolidated entities				56	-	-	
- hydro				57	-	-	
- gas and telephone				58	-	-	
--				59	-	-	
--				60	-	-	
--				61	-	-	
Total				78	-	-	
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	-	-	-	-	-	-
1990	61	-	-	-	-	-	-
1991	62	-	-	-	-	-	-
1992	63	-	-	-	-	-	-
1993	64	-	-	-	-	-	-
1994-1998	65	-	-	-	-	-	-
1999 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	-	-	-	-	-	-
* 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

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

Frontenac Co

9LT

13

[illegible]

1988 FINANCIAL INFORMATION RETURN

Municipality

Frontenac Co

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

[illegible]

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Frontenac Co

10
15

		1	\$
Balance at the beginning of the year	1	1,105,223	
Revenues			
Contributions from revenue fund	2	262,242	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	3,697	
--	9	10,080	
--	10	1,470	
--	11	-	
--	12	-	
Total revenue	13	277,489	
Expenditures			
Transferred to capital fund	14	22,431	
Transferred to revenue fund	15	243,033	
Charges for long term liabilities - principal and interest	16	-	
--	63	2,172	
--	20	-	
--	21	-	
Total expenditure	22	267,636	
Balance at end of year for:			
Reserves	23	1,087,456	
Reserve Funds	24	27,620	
	Total 25	1,115,076	
Analysed as follows:			
Working funds	26	724,142	
Contingencies	27	-	
Ministry of the Environment 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	212,406	
- roads	35	97,812	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	36,786	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	29,640	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	14,290	
--	52	-	
--	53	-	
--	54	-	
--	55	-	
--	56	-	
--	57		
Total	58	1,115,076	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Frontenac Co

11
16

For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,123,921	-
Accounts receivable			
Canada	2	-	
Ontario	3	1,725,451	
Region or county	4	-	
Other municipalities	5	94,677	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	90,221	business taxes
Taxes receivable			
Current year's levies	9	-	-
Previous year's levies	10	-	-
Prior year's levies	11	-	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	8,548	portion of line 20
Capital outlay to be recovered in future years	19	-	for tax sale / tax
			registration
Other long term assets	20	-	-
	21	3,042,818	
Total			

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Frontenac Co

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	-		
Region or county	28	-		
Other municipalities	29	45,031		
School Boards	30	-		
Trade accounts payable	31	839,264		
Other	32	22,854		
Other current liabilities	33	1,303		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,115,076		
Accumulated net revenue (deficit)				
General revenue	42	887,151		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	132,139		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	3,042,818		

										1			
1. Number of continuous full time employees as at December 31													
Administration										1	7		
Non-line Department Support Staff										2	-		
Fire										3	-		
Police										4	-		
Transit										5	-		
Public Works										6	50		
Health Services										7	-		
Homes for the Aged										8	57		
Other Social Services										9	-		
Parks and Recreation										10	-		
Libraries										11	8		
Planning										12	-		
										13	122		
Total										13	122		
										continuous full time employees December 31		other	
										1	2		
										\$	\$		
2. Total expenditures during the year on:													
Wages and salaries										14	3,600,029	864,533	
Employee benefits										15	358,477	36,330	
										1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)													
Cash collections: Current year's tax										16	-		
Previous years' tax										17	-		
Penalties and interest										18	-		
										19	-		
Subtotal										20	-		
Discounts allowed										22	-		
Tax adjustments under section 362 and 363 of the Municipal Act										23	-		
- amounts added to the roll (negative)													
- amounts written off										24	-		
Tax adjustments under sections 465, 495 and 496 of the Municipal Act										25	-		
- recoverable from upper tier and school boards										26	-		
- recoverable from general municipal revenues										27	-		
Transfers to tax sale and tax registration accounts										28	-		
The Municipal Elderly Residents' Assistance Act - reductions										29	-		
- refunds										30	-		
Other (specify)										31	-		
Total reductions										32	-		
Amounts added to the tax roll for collection purposes only										33	-		
Business taxes written off under subsection 495(1) of the Municipal Act										34	-		
										1			
4. Tax due dates for 1988 (lower tier municipalities only)													
Interim billings: Number of installments										35	-		
Due date of first installment (YYYYMMDD)										36	0		
Due date of last installment (YYYYMMDD)										37	0		
Final billings: Number of installments										38	-		
Due date of first installment (YYYYMMDD)										39	0		
Due date of last installment (YYYYMMDD)										40	0		
										41	\$		
Supplementary taxes levied with 1990 due date										42	-		
5. Projected capital expenditures and long term financing requirements as at December 31													

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	-		-	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1988 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	-	-	-
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1988 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	-	-	-
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66	-		-	
8. Selected investments of own sinking funds as at December 31					
Own sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	83	-	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31	84				580
10. Joint boards consolidated by this municipality					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
	--				
	53	-	-	-	-
	--				
	54	-	-	-	-
	--				
	55	-	-	-	-
	--				
	56	-	-	-	-
	--				
	57	-	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1987 Approved in 1988 Financed in 1988 No long term financing necessary Approved but not financed as at December 31, 1988 Applications submitted but not approved as at Decemeber 31, 1988		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
	67	-	-	-	-
	68	-	-	-	-
	69	-	-	-	-
	70	-	-	-	-
	71	-	-	-	-
	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1989	1990	1991	1992
		1	2	3	4
		\$	\$	\$	\$
	73	10,494,653	10,966,912	11,460,423	11,976,142
				1993	5
					\$
					12,515,069