

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 59012

MUNICIPALITY OF: Fort Frances T

For the year ended December 31, 1990.

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	10,055,245	-	4,301,911	5,753,334
Direct water billings on ratepayers -- own municipality	2	1,262,328	-		1,262,328
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	249,935	-		249,935
-- other municipalities	5	-	-		-
Subtotal	6	11,567,508	-	4,301,911	7,265,597
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	44,979	-	20,602	24,377
Ontario					
The Municipal Tax Assistance Act	9	63,224	-		63,224
The Municipal Act, section 157	10	13,950	-		13,950
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	121,231	-	52,747	68,484
Ontario Hydro	13	40,117	-	17,455	22,662
Liquor Control Board of Ontario	14	10,695	-	-	10,695
Other	15	-	-	-	-
Municipal enterprises	16	103,687	-	-	103,687
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	397,883	-	90,804	307,079
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	109,410	-	-	109,410
Per Household Police	20	182,350	-	-	182,350
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	433,379	-	-	433,379
Northern Special Support	25	1,656,001	-	-	1,656,001
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	449,098	-	-	449,098
Subtotal	28	2,830,238	-	-	2,830,238
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	4,931,246			4,931,246
Canada specific grants	30	341,636			341,636
Other municipalities - grants and fees	31	592,221			592,221
Fees and service charges	32	4,213,926			4,213,926
Subtotal	33	10,079,029			10,079,029
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	103,261	-	-	103,261
Fines	37	30,562			30,562
Penalties and interest on taxes	38	148,118			148,118
Investment income - from own funds	39	-			-
- other	40	438,409			438,409
Sales of publications, equipment, etc	42	12,848			12,848
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	43,933			43,933
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-	-	-	
Sale of Land	49	106,167			106,167
Subtotal	50	883,298	-	-	883,298
TOTAL REVENUE	51	25,757,956	-	4,392,715	21,365,241

For the year ended December 31, 1990.

Fort Frances T

[illegible]

For the year ended December 31, 1990.

Fort Frances T

II. Upper tier purposes

[illegible]

For the year ended December 31, 1990.

Fort Frances T

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

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						1,717,558	1,716,148	753,843	38,894	50,327	25,141	4,301,911

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

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	-	-	-	973,434
Protection to Persons and Property					
Fire	2	-	-	-	17,409
Police	3	7,991	-	-	22,665
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	11,066
Emergency measures	6	-	-	-	-
Subtotal	7	7,991	-	-	51,140
Transportation services					
Roadways	8	188,250	-	-	351,080
Winter Control	9	90,828	-	-	-
Transit	10	86,455	-	-	53,638
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	159,220	-	419,394
--	14	-	-	-	-
Subtotal	15	365,533	159,220	-	824,112
Environmental services					
Sanitary Sewer System	16	-	-	-	18,297
Storm Sewer System	17	15,467	-	-	-
Waterworks System	18	-	-	-	43,865
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	2,449
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	15,467	-	-	64,611
Health Services					
Public Health Services	24	4,000	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	35,607
--	29	-	-	-	-
Subtotal	30	4,000	-	-	35,607
Social and Family Services					
General Assistance	31	769,875	-	260,078	32,218
Assistance to Aged Persons	32	3,289,547	175,426	329,882	1,820,501
Assitance to Children	33	-	-	-	-
Day Nurseries	34	297,044	-	-	47,421
--	35	-	-	-	-
Subtotal	36	4,356,466	175,426	589,960	1,900,140
Recreation and Cultural Services					
Parks and Recreation	37	22,096	2,720	-	300,039
Libraries	38	48,669	1,360	2,261	11,225
Other Cultural	39	33,848	2,910	-	4,578
Subtotal	40	104,613	6,990	2,261	315,842
Planning and Development					
Planning and Development	41	-	-	-	38,657
Commercial and Industrial	42	77,176	-	-	10,383
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	77,176	-	-	49,040
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	4,931,246	341,636	592,221	4,213,926

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

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	842,876	31,603	834,015	527,879	-	- 70,990	2,165,383
Protection to Persons and Property								
Fire	2	674,257	-	93,939	40,125	-	11,880	820,201
Police	3	1,252,078	-	165,901	84,340	-	-	1,502,319
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	74,302	-	31,264	15,884	-	-	121,450
Emergency measures	6	5,691	-	8,675	6,850	-	-	21,216
Subtotal	7	2,006,328	-	299,779	147,199	-	11,880	2,465,186
Transportation services								
Roadways	8	813,890	66,938	367,525	577,042	-	- 26,710	1,798,685
Winter Control	9	85,257	-	108,482	-	-	-	193,739
Transit	10	200,873	-	45,832	22,217	-	9,060	277,982
Parking	11	520	-	-	-	-	-	520
Street Lighting	12	-	44,000	90,423	10,224	-	-	144,647
Air Transportation	13	186,533	-	375,882	4,500	-	16,200	583,115
--	14	-	-	-	-	-	-	-
Subtotal	15	1,287,073	110,938	988,144	613,983	-	- 1,450	2,998,688
Environmental services								
Sanitary Sewer System	16	142,003	130,381	347,775	355,458	-	7,540	983,157
Storm Sewer System	17	16,051	6,943	17,806	-	-	-	40,800
Waterworks System	18	309,565	384,852	481,042	79,771	-	17,390	1,272,620
Garbage Collection	19	-	-	125,885	-	18,678	-	144,563
Garbage Disposal	20	7,892	-	117,783	108,775	-	-	234,450
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	475,511	522,176	1,090,291	544,004	18,678	24,930	2,675,590
Health Services								
Public Health Services	24	116	-	-	-	77,249	-	77,365
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	73,265	-	-	64,989	-	138,254
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	229,661	-	58,986	159,994	-	2,580	451,221
--	29	-	-	-	-	-	-	-
Subtotal	30	229,777	73,265	58,986	159,994	142,238	2,580	666,840
Social and Family Services								
General Assistance	31	219,836	-	850,084	75,000	263,983	-	1,408,903
Assistance to Aged Persons	32	5,163,750	350,605	893,936	78,288	-	8,420	6,494,999
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	244,765	-	96,083	35,727	-	17,400	393,975
--	35	-	-	-	-	-	-	-
Subtotal	36	5,628,351	350,605	1,840,103	189,015	263,983	25,820	8,297,877
Recreation and Cultural Services								
Parks and Recreation	37	529,987	3,032	266,618	124,705	17,282	5,270	946,894
Libraries	38	213,933	-	104,142	23,259	-	-	341,334
Other Cultural	39	94,852	-	31,254	10,365	-	-	136,471
Subtotal	40	838,772	3,032	402,014	158,329	17,282	5,270	1,424,699
Planning and Development								
Planning and Development	41	110,160	-	62,463	84,889	-	-	257,512
Commercial and Industrial	42	62,065	90,593	106,263	5,788	17,200	1,960	283,869
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	172,225	90,593	168,726	90,677	17,200	1,960	541,381
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	11,480,913	1,182,212	5,682,058	2,431,080	459,381	-	21,235,644

For the year ended December 31, 1990.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	57,452	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		1,458,486	
Reserves and Reserve Funds	3		785,681	
Subtotal	4		2,244,167	
Long Term Liabilities Incurred				
Central Mortgage and Housing Corporation	5		-	
Ontario Financing Authority	7		-	
Commercial Area Improvement Program	9		-	
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		2,344,942	
Canada	21		1,002	
Other Municipalities	22		-	
Subtotal	23		2,345,944	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		24,900	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		-	
--	30		46,283	
--	31		29,295	
Subtotal	32		100,478	
Total Sources of Financing	33		4,690,589	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		4,267,574	
Subtotal	36		4,267,574	
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		65,000	
Total Applications	42		4,332,574	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	415,467	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	587,336	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		-	
- Proceeds From Long Term Liabilities	46		171,869	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	415,467	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

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	44,322	-	-	171,142
Protection to Persons and Property					
Fire	2	12,698	-	-	21,173
Police	3	-	-	-	110,670
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	8,653
Emergency measures	6	-	-	-	3,884
Subtotal	7	12,698	-	-	144,380
Transportation services					
Roadways	8	987,694	-	-	1,630,281
Winter Control	9	-	-	-	-
Transit	10	112,928	-	-	154,672
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	10,224
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,100,622	-	-	1,795,177
Environmental services					
Sanitary Sewer System	16	-	-	-	48,064
Storm Sewer System	17	-	-	-	57,261
Waterworks System	18	-	-	-	59,771
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	84,722	-	-	193,497
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	84,722	-	-	358,593
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	224,168	-	-	300,720
--	29	-	-	-	-
Subtotal	30	224,168	-	-	300,720
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	23,509	-	-	73,011
Assitance to Children	33	-	-	-	-
Day Nurseries	34	496,459	-	-	884,213
--	35	-	-	-	-
Subtotal	36	519,968	-	-	957,224
Recreation and Cultural Services					
Parks and Recreation	37	56,072	1,002	-	140,591
Libraries	38	-	-	-	10,552
Other Cultural	39	-	-	-	-
Subtotal	40	56,072	1,002	-	151,143
Planning and Development					
Planning and Development	41	302,370	-	-	388,407
Commercial and Industrial	42	-	-	-	788
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	302,370	-	-	389,195
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,344,942	1,002	-	4,267,574

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Fort Frances T

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		1	\$
General Government	1	57,000	
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	271,607	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	76,283	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	347,890
Environmental services			
Sanitary Sewer System	16	534,265	
Storm Sewer System	17	6,204	
Waterworks System	18	1,825,061	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	2,365,530
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	303,000	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	303,000
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	1,159,000	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	1,159,000
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	353,452	
Commercial and Industrial	42	-	
Residential Development	43	16,879	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	370,331
Electricity	48	500,000	
Gas	49	-	
Telephone	50	-	
	Total	51	5,102,751

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Fort Frances T

For the year ended December 31, 1990.

		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	142,670	
: To Canada and agencies	2	242,098	
: To other	3	5,543,085	
	4	5,927,853	Subtotal
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	809,000	
	9	809,000	Subtotal
Less: Ministry of the Environment debt retirement funds			
- sewer	10	16,102	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	14	16,102	Subtotal
	15	5,102,751	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	5,092,634	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	10,117	
--	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	1,511
- 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	855,172
Total liability under OMERS plans		
- initial unfunded	34	13,232
- 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	210,000
--	43	-
--	44	-
	45	1,078,404
Total		

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Fort Frances T

For the year ended December 31, 1990.

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. 1990 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	439,023	272,725		
- general tax rates *	51	15,411	833		
- special are rates and special charges	52	41,614	66,398		
- benefitting landowners	53	152,615	193,593		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	-	-		
Recovered from unconsolidated entities	57	-	-		
- hydro	56	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	58	-	-		
--	59	-	-		
Total	78	648,663	533,549		
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
		\$	\$	\$	\$
1991	60	670,736	499,155	-	-
1992	61	732,054	432,065	-	-
1993	62	721,578	359,963	-	-
1994	63	754,328	285,558	-	-
1995	64	1,627,291	522,503	-	-
1996-2000	65	92,330	25,326	-	-
2001 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	4,434	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	4,602,751	2,124,570	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1991	72	-			
1992	73	-			
1993	74	-			
1994	75	-			
1995	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					

1990 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, 1990.

[illegible]

1990 FINANCIAL INFORMATION RETURN

Municipality

Fort Frances T

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		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	1,397	2,144,691	57,099	-	2,201,790	2,112,637	50,559	44,270	-	2,207,466	7,073
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	56	278,404	7,837	-	286,241	277,955	1,722	7,341	-	287,018	833
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	4,612	1,849,080	49,426	-	1,898,506	1,815,574	43,464	39,193	-	1,898,231	4,337
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	6,065	4,272,175	114,362	-	4,386,537	4,206,166	95,745	90,804	-	4,392,715	12,243

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Fort Frances T

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		1	
		\$	
Balance at the beginning of the year	1	4,322,131	
Revenues			
Contributions from revenue fund	2	972,594	
Contributions from capital fund	3	65,000	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	49,808	
- other	6	385,405	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
	Total revenue	13	1,472,807
Expenditures			
Transferred to capital fund	14	785,681	
Transferred to revenue fund	15	43,933	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
	Total expenditure	22	829,614
Balance at the end of the year for:			
Reserves	23	1,689,754	
Reserve Funds	24	3,275,570	
	Total	25	4,965,324
Analysed as follows:			
Working funds	26	1,649,160	
Contingencies	27	5,000	
Ministry of the Environment funds for renewals, etc			
- sewer	28	468,777	
- water	29	-	
Replacement of equipment	30	508,238	
Sick leave	31	386,673	
Insurance	32	220,290	
Workers' compensation	33	-	
Capital expenditure - general administration	34	55,593	
- roads	35	35,594	
- sanitary and storm sewers	36	145,946	
- parks and recreation	64	275,927	
- library	65	9,619	
- other cultural	66	20,364	
- water	38	254,051	
- transit	39	36,175	
- housing	40	-	
- industrial development	41	59,372	
- other and unspecified	42	553,334	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	87,194	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	18,157	
Waste Site	53	27,545	
Police Commission	54	9,508	
Municipal Election	55	93,125	
Business Improvement Area	56	45,682	
--	57		
	Total	58	4,965,324

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Fort Frances T

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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	2,873,161	-
Accounts receivable			
Canada	2	141,317	
Ontario	3	1,792,846	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	824,476	business taxes
Taxes receivable			
Current year's levies	9	469,845	-
Previous year's levies	10	126,671	-
Prior year's levies	11	51,953	-
Penalties and interest	12	77,358	-
Less allowance for uncollectables (negative)	13	- 35,200	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	400,009	portion of line 20
Capital outlay to be recovered in future years	19	5,102,751	for tax sale / tax
Other long term assets	20	875,398	registration
	21	12,700,585	-
Total			

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Fort Frances T

For the year ended December 31, 1990.

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	15,701		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	59,541		
Trade accounts payable	31	827,101		
Other	32	-		
Other current liabilities	33	626,565		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	2,437,112		
- special area rates and special charges	35	31,630		
- benefitting landowners	36	489,691		
- user rates (consolidated entities)	37	1,644,318		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	500,000		
Less: Own holdings (negative)	40	- 131,046		
Reserves and reserve funds	41	4,965,324		
Accumulated net revenue (deficit)				
General revenue	42	45,448		
Special charges and special areas (specify)				
--	43	17,275		
--	44	29,635		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	620,509		
Libraries	49	26,177		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	87,422		
--	53	- 19,528		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	12,243		
Unexpended capital financing / (unfinanced capital outlay)	58	415,467		
Total	59	12,700,585		

STATISTICAL DATA

For the year ended December 31, 1990.

										1	
1. Number of continuous full time employees as at December 31											
Administration										1	21
Non-line Department Support Staff										2	27
Fire										3	11
Police										4	17
Transit										5	3
Public Works										6	28
Health Services										7	-
Homes for the Aged										8	-
Other Social Services										9	5
Parks and Recreation										10	6
Libraries										11	4
Planning										12	1
Total										13	123
</											

					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	1990 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	3,771	820,508	441,820	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1990 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	3,771	162,455	87,480	
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		500,000		
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, 1989					67	-	366,832	-	
Approved in 1990					68	500,000	144,730	-	
Financed in 1990					69	500,000	-	-	
No long term financing necessary					70	-	177,500	-	
Approved but not financed as at December 31, 1990					71	-	334,063	-	
Applications submitted but not approved as at Decemeber 31, 1990					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1991	1992	1993	1994	1995
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					23,000,000	23,800,000	24,742,500	25,977,900	27,067,700