

# 1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 10000

MUNICIPALITY OF: Frontenac Co

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Frontenac Co
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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	-	-	-	4,948,506
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	-	-	-	4,948,506
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	-	-	-	-
General Support	24	-	-	-	265,761
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	171,325
Subtotal	28	-	-	-	437,086
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	-			3,680,964
Canada specific grants	30	-			2,393
Other municipalities - grants and fees	31	-			660,130
Fees and service charges	32	-			1,621,175
Subtotal	33	-			5,964,662
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	1,200
Fines	37	-			33,270
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	-			-
- other	40	-			41,197
Sales of publications, equipment, etc	42	-			3,053
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			214,871
Contributions from non-consolidated entities	45	-			-
--	46	-			11,854
--	47	-			465
--	48	-			-
Sale of Land	49	-			203,950
Subtotal	50	-	-	-	509,860
TOTAL REVENUE	51	-	-	-	11,860,114



*For the year ended December 31, 1990.*

Frontenac Co

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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													
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
Total all school board taxation	0						-	-	-	-	-	-	-

*For the year ended December 31, 1990.*

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ANALYSIS OF UPPER TIER LEVIES  
AND DIRECT CHARGES

For the year ended December 31, 1990.

Municipality

Frontenac Co

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	781,996	584,156	2,901,434	577,561	-	-	-	103,359	4,948,506	-	-	-	



1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Frontenac Co

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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	750	-	-	251,365
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	1,095,767	-	659,630	317,234
Winter Control	9	279,069	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	23,408
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,374,836	-	659,630	340,642
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	1,944,912	-	-	933,229
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	1,944,912	-	-	933,229
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	249,139	2,393	500	9,540
Other Cultural	39	-	-	-	-
Subtotal	40	249,139	2,393	500	9,540
Planning and Development					
Planning and Development	41	-	-	-	58,400
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	111,327	-	-	27,999
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	111,327	-	-	86,399
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,680,964	2,393	660,130	1,621,175

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

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	315,047	-	445,277	41,705	-	5,632	796,397
Protection to Persons and Property								
Fire	2	-	-	-	-	-	-	-
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	3,683	-	2,032	-	-	-	5,715
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	3,683	-	2,032	-	-	-	5,715
Transportation services								
Roadways	8	1,747,335	-	1,898,666	1,078,452	-	-	4,724,453
Winter Control	9	242,887	-	408,383	-	-	-	651,270
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	7,485	-	-	-	7,485
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	1,990,222	-	2,314,534	1,078,452	-	-	5,383,208
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	-	-	-	-	384,461	-	384,461
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	25,000	120,337	-	145,337
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	25,000	504,798	-	529,798
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	2,911,159	-	489,151	114,401	-	-	3,514,711
Assitance to Children	33	-	-	-	-	246,965	-	246,965
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	2,911,159	-	489,151	114,401	246,965	-	3,761,676
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	-	-	-
Libraries	38	552,858	-	264,124	42,392	-	-	859,374
Other Cultural	39	-	-	-	-	12,350	-	12,350
Subtotal	40	552,858	-	264,124	42,392	12,350	-	871,724
Planning and Development								
Planning and Development	41	38,329	-	13,780	17,636	-	1,936	71,681
Commercial and Industrial	42	-	-	250	7,191	-	-	7,441
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	48,608	-	100,386	18,328	-	3,696	171,018
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	86,937	-	114,416	43,155	-	5,632	250,140
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	5,859,906	-	3,629,534	1,345,105	764,113	-	11,598,658

1990 FINANCIAL INFORMATION RETURN		
	Municipality	
	Frontenac Co	5
		9
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1990.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	1,258,213
Reserves and Reserve Funds	3	44,853
Subtotal	4	1,303,066
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	942,748
Canada	21	-
Other Municipalities	22	-
Subtotal	23	942,748
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	-
--	30	-
--	31	-
Subtotal	32	-
Total Sources of Financing	33	2,245,814
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	2,245,814
Subtotal	36	2,245,814
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	2,245,814
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	-

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Frontenac Co

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	3,000	-	-	37,705
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	779,335	-	-	1,857,787
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	779,335	-	-	1,857,787
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	160,413	-	-	292,084
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	160,413	-	-	292,084
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	45,813
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	45,813
Planning and Development					
Planning and Development	41	-	-	-	2,277
Commercial and Industrial	42	-	-	-	7,191
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	2,957
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	12,425
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	942,748	-	-	2,245,814

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Frontenac Co
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		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	-	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Frontenac Co

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	-
: 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	1,051,687
- university support		40	-
- leases and other agreements		41	-
Other (specify)		42	-
--		43	-
--		44	-
Total		45	1,051,687

## Municipality

## Frontenac Co

*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							
- general tax rates *	50	-	-	-			
- special are rates and special charges	51	-	-	-			
- benefitting landowners	52	-	-	-			
- 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	-	-	-			
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 \$
1991	60	-	-	-	-	-	-
1992	61	-	-	-	-	-	-
1993	62	-	-	-	-	-	-
1994	63	-	-	-	-	-	-
1995	64	-	-	-	-	-	-
1996-2000	65	-	-	-	-	-	-
2001 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 \$	
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

## Frontenac Co

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1990.*

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## 1990 FINANCIAL INFORMATION RETURN

Municipality

## Frontenac Co

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1990.*

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1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Frontenac Co

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		1	
		\$	
Balance at the beginning of the year	1	1,953,795	
Revenues			
Contributions from revenue fund	2	86,892	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	48,175	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	42,727	
--	9	18,745	
--	10	-	
--	11	-	
--	12	-	
	Total revenue	13	196,539
Expenditures			
Transferred to capital fund	14	44,853	
Transferred to revenue fund	15	214,871	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
	Total expenditure	22	259,724
Balance at the end of the year for:			
Reserves	23	1,628,420	
Reserve Funds	24	262,190	
	Total	25	1,890,610
Analysed as follows:			
Working funds	26	1,269,358	
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	319,577	
- roads	35	157,027	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	72,560	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	31,729	
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	-	
Vacation Pay - Council	52	15,359	
Waste Site	53	25,000	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
	Total	58	1,890,610

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Frontenac Co
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11  
16

For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	2,668,316	-
Accounts receivable			
Canada	2	-	
Ontario	3	195	
Region or county	4	-	
Other municipalities	5	58,146	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	160,852	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	20,056	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	-	
Other long term assets	20	-	-
Total	21	2,907,565	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Frontenac Co
--------------

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	-		
Region or county	28	-		
Other municipalities	29	17,774		
School Boards	30	-		
Trade accounts payable	31	703,575		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- 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	1,890,610		
Accumulated net revenue (deficit)				
General revenue	42	265,132		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	13,669		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	16,805		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	2,907,565		

1990 FINANCIAL INFORMATION RETURN

Municipality

Frontenac Co

STATISTICAL DATA

For the year ended December 31, 1990.

												1							
1. Number of continuous full time employees as at December 31																			
Administration												1	4						
Non-line Department Support Staff												2	2						
Fire												3	-						
Police												4	-						
Transit												5	-						
Public Works												6	47						
Health Services												7	-						
Homes for the Aged												8	60						
Other Social Services												9	-						
Parks and Recreation												10	-						
Libraries												11	10						
Planning												12	-						
Total												13	123						
												continuous full time employees December 31			other				
2. Total expenditures during the year on:												1		2					
Wages and salaries												14		3,740,315		1,439,777			
Employee benefits												15		455,883		223,930			
												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		-					
Subtotal												19		-					
Discounts allowed												20		-					
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		-					
- recoverable from general municipal revenues												25		-					
Transfers to tax sale and tax registration accounts												26		-					
The Municipal Elderly Residents' Assistance Act - reductions												27		-					
- refunds												28		-					
Other (specify)												80		-					
Total reductions												29		-					
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 1990 (lower tier municipalities only)																			
Interim billings: Number of installments												31		-					
Due date of first installment (YYYYMMDD)												32		0					
Due date of last installment (YYYYMMDD)												33		0					
Final billings: Number of installments												34		-					
Due date of first installment (YYYYMMDD)												35		0					
Due date of last installment (YYYYMMDD)												36		0					
														\$					
Supplementary taxes levied with1994 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		3		4	
												\$		\$		\$		\$	
Estimated to take place												58		-		-		-	
in 1992												59		-		-		-	
in 1993												60		-		-		-	
in 1994												61		-		-		-	
in 1995												62		-		-		-	
in 1996												63		-		-		-	
Total												63		-		-		-	

					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	-	-	-	
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	-	-	-	
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, 1989					67	-	48,129	-	
Approved in 1990					68	-	-	-	
Financed in 1990					69	-	-	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1990					71	-	48,129	-	
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					11,943,400	12,779,438	13,674,000	14,631,179	15,655,361