

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 59012

MUNICIPALITY OF: Fort Frances T

For the year ended December 31, 1991.

1
3

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	10,918,313	-	4,707,455	6,210,858
Direct water billings on ratepayers -- own municipality	2	1,281,885	-		1,281,885
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	248,940	-		248,940
-- other municipalities	5	-	-		-
Subtotal	6	12,449,138	-	4,707,455	7,741,683
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	31,084	-	14,060	17,024
Ontario					
The Municipal Tax Assistance Act	9	61,581	-		61,581
The Municipal Act, section 157	10	13,200	-		13,200
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	144,276	-	63,039	81,237
Ontario Hydro	13	56,021	-	24,515	31,506
Liquor Control Board of Ontario	14	9,701	-	-	9,701
Other	15	-	-	-	-
Municipal enterprises	16	134,857	-	-	134,857
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	450,720	-	101,614	349,106
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	2,971,750	-	-	2,971,750
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	5,844,736			5,844,736
Canada specific grants	30	326,617			326,617
Other municipalities - grants and fees	31	602,107			602,107
Fees and service charges	32	4,657,147			4,657,147
Subtotal	33	11,430,607			11,430,607
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	88,887	-	-	88,887
Fines	37	21,360			21,360
Penalties and interest on taxes	38	154,979			154,979
Investment income - from own funds	39	-			-
- other	40	314,950			314,950
Sales of publications, equipment, etc	42	369			369
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	214,019			214,019
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-	-	-	
Sale of Land	49	201,500			201,500
Subtotal	50	996,064	-	-	996,064
TOTAL REVENUE	51	28,298,279	-	4,809,069	23,489,210

For the year ended December 31, 1991.

Fort Frances T

2LT - OP

[illegible]

For the year ended December 31, 1991.

Fort Frances T

II. Upper tier purposes

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

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						1,881,860	1,824,468	803,638	27,678	105,053	64,758	4,707,455

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Fort Frances T

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	-	-	-	915,212
Protection to Persons and Property					
Fire	2	-	-	-	40,077
Police	3	6,622	-	-	41,559
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	7,467
Emergency measures	6	-	-	-	-
Subtotal	7	6,622	-	-	89,103
Transportation services					
Roadways	8	130,289	-	-	372,415
Winter Control	9	245,874	-	-	-
Transit	10	93,145	-	-	50,600
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	125,824	-	432,327
--	14	-	-	-	-
Subtotal	15	469,308	125,824	-	855,342
Environmental services					
Sanitary Sewer System	16	-	-	-	125,296
Storm Sewer System	17	16,836	-	-	-
Waterworks System	18	-	-	-	79,072
Garbage Collection	19	-	-	-	5,734
Garbage Disposal	20	-	-	-	14,599
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	16,836	-	-	224,701
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	40,693
--	29	-	-	-	-
Subtotal	30	-	-	-	40,693
Social and Family Services					
General Assistance	31	1,024,161	-	271,264	38,941
Assistance to Aged Persons	32	3,684,085	195,223	328,440	1,987,324
Assitance to Children	33	-	-	-	-
Day Nurseries	34	468,040	-	-	66,471
--	35	-	-	-	-
Subtotal	36	5,176,286	195,223	599,704	2,092,736
Recreation and Cultural Services					
Parks and Recreation	37	16,131	1,360	-	359,894
Libraries	38	47,874	1,190	2,403	18,214
Other Cultural	39	36,679	3,020	-	6,738
Subtotal	40	100,684	5,570	2,403	384,846
Planning and Development					
Planning and Development	41	-	-	-	44,636
Commercial and Industrial	42	75,000	-	-	9,878
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	75,000	-	-	54,514
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	5,844,736	326,617	602,107	4,657,147

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

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	1,002,381	13,455	784,632	556,840	-	78,105	2,279,203
Protection to Persons and Property								
Fire	2	661,806	-	92,002	40,620	-	11,880	806,308
Police	3	1,305,918	-	191,120	58,579	-	-	1,555,617
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	80,305	-	28,432	5,375	-	-	114,112
Emergency measures	6	6,323	-	5,314	25,932	-	-	37,569
Subtotal	7	2,054,352	-	316,868	130,506	-	11,880	2,513,606
Transportation services								
Roadways	8	851,106	66,293	292,903	643,708	-	27,790	1,826,220
Winter Control	9	187,115	-	322,578	-	-	-	509,693
Transit	10	214,499	-	58,494	19,386	-	9,430	301,809
Parking	11	499	-	104	-	-	-	603
Street Lighting	12	-	44,000	95,746	30,370	-	-	170,116
Air Transportation	13	190,857	-	350,405	63,000	-	16,885	621,147
--	14	-	-	-	-	-	-	-
Subtotal	15	1,444,076	110,293	1,120,230	756,464	-	1,475	3,429,588
Environmental services								
Sanitary Sewer System	16	124,164	126,758	418,653	415,178	-	7,840	1,092,593
Storm Sewer System	17	7,332	1,564	31,861	-	-	-	40,757
Waterworks System	18	254,233	385,500	519,247	80,183	-	18,580	1,257,743
Garbage Collection	19	-	-	140,160	-	27,767	-	167,927
Garbage Disposal	20	17,091	-	122,621	271,473	-	-	411,185
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	402,820	513,822	1,232,542	766,834	27,767	26,420	2,970,205
Health Services								
Public Health Services	24	-	-	-	-	77,651	-	77,651
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	55,226	-	-	65,542	-	120,768
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	246,019	-	57,080	28,830	-	2,690	334,619
--	29	-	-	-	-	-	-	-
Subtotal	30	246,019	55,226	57,080	28,830	143,193	2,690	533,038
Social and Family Services								
General Assistance	31	229,847	-	1,227,808	6,642	315,386	-	1,779,683
Assistance to Aged Persons	32	5,677,354	348,663	979,165	24,352	-	8,760	7,038,294
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	435,934	-	126,354	35,044	-	22,300	619,632
--	35	-	-	-	-	-	-	-
Subtotal	36	6,343,135	348,663	2,333,327	66,038	315,386	31,060	9,437,609
Recreation and Cultural Services								
Parks and Recreation	37	553,914	-	285,153	335,734	23,828	5,490	1,204,119
Libraries	38	225,824	-	111,865	28,820	-	-	366,509
Other Cultural	39	103,633	-	34,408	13,641	-	-	151,682
Subtotal	40	883,371	-	431,426	378,195	23,828	5,490	1,722,310
Planning and Development								
Planning and Development	41	121,462	-	59,018	105,000	-	-	285,480
Commercial and Industrial	42	64,186	97,093	85,666	-	-	2,040	248,985
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	185,648	97,093	144,684	105,000	-	2,040	534,465
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	12,561,802	1,138,552	6,420,789	2,788,707	510,174	-	23,420,024

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	415,467	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		1,893,504	
Reserves and Reserve Funds	3		579,098	
Subtotal	4		2,472,602	
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		1,859,568	
Canada	21		24,261	
Other Municipalities	22		-	
Subtotal	23		1,883,829	
Other Financing				
Prepaid Special Charges	24		32,610	
Proceeds From Sale of Land and Other Capital Assets	25		16,000	
Investment Income				
From Own Funds	26		77,984	
Other	27		-	
Donations	28		28,714	
--	30		5,957	
--	31		-	
Subtotal	32		161,265	
Total Sources of Financing	33		4,517,696	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		4,189,900	
Subtotal	36		4,189,900	
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		4,189,900	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	743,263	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	1,123,472	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		-	
- Proceeds From Long Term Liabilities	46		290,666	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		89,543	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	743,263	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Fort Frances T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	2,760	-	-	444,558
Protection to Persons and Property					
Fire	2	1,688	-	-	11,658
Police	3	13,000	-	-	61,993
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	375
Emergency measures	6	6,750	-	-	16,932
Subtotal	7	21,438	-	-	90,958
Transportation services					
Roadways	8	417,235	-	-	1,225,740
Winter Control	9	-	-	-	-
Transit	10	-	-	-	59,322
Parking	11	-	-	-	-
Street Lighting	12	10,123	-	-	40,493
Air Transportation	13	-	24,261	-	24,261
--	14	-	-	-	-
Subtotal	15	427,358	24,261	-	1,349,816
Environmental services					
Sanitary Sewer System	16	183,066	-	-	149,754
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	158,061
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	86,536	-	-	268,009
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	269,602	-	-	575,824
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	9,089
--	29	-	-	-	-
Subtotal	30	-	-	-	9,089
Social and Family Services					
General Assistance	31	-	-	-	6,642
Assistance to Aged Persons	32	11,817	-	-	24,105
Assitance to Children	33	-	-	-	-
Day Nurseries	34	97,800	-	-	134,841
--	35	-	-	-	-
Subtotal	36	109,617	-	-	165,588
Recreation and Cultural Services					
Parks and Recreation	37	347,660	-	-	701,306
Libraries	38	-	-	-	-
Other Cultural	39	4,388	-	-	32,849
Subtotal	40	352,048	-	-	734,155
Planning and Development					
Planning and Development	41	676,745	-	-	819,912
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	676,745	-	-	819,912
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,859,568	24,261	-	4,189,900

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Fort Frances T

7
11

		1	\$
General Government	1	30,000	
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	240,404	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	40,476	
Air Transportation	13	-	
--	14	-	
Subtotal	15	280,880	
Environmental services			
Sanitary Sewer System	16	455,285	
Storm Sewer System	17	5,477	
Waterworks System	18	1,641,630	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	2,102,392	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	276,000	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
Subtotal	30	276,000	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	927,000	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
Subtotal	36	927,000	
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	297,379	
Residential Development	43	14,901	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
Subtotal	47	312,280	
Electricity	48	470,000	
Gas	49	-	
Telephone	50	-	
Total	51	4,398,552	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Fort Frances T

For the year ended December 31, 1991.

		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	101,598	
: To Canada and agencies	2	186,145	
: To other	3	4,764,176	
	Subtotal	4	5,051,919
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	635,000	
	Subtotal	9	635,000
Less: Ministry of the Environment debt retirement funds			
- sewer	10	18,367	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	Subtotal	14	18,367
	Total	15	4,398,552
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	4,390,700	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	7,852	
--	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	776,748	
Total liability under OMERS plans			
- initial unfunded	34	-	
- actuarial deficiency	35	-	
Total liability for own pension funds			
- initial unfunded	36	-	
- actuarial deficiency	37	-	
Outstanding loans guarantee	38	-	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support	39	-	
- university support	40	-	
- leases and other agreements	41	-	
Other (specify)	42	203,750	
--	43	-	
--	44	-	
	Total	45	980,498

Municipality

Fort Frances T

For the year ended December 31, 1991.

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. 1991 Debt Charges							
				principal	interest		
				1 \$	2 \$		
Recovered from the consolidated revenue fund							
- general tax rates *	50	384,967		285,105			
- special are rates and special charges	51	15,683		560			
- benefitting landowners	52	44,765		61,189			
- user rates (consolidated entities)	53	167,993		178,290			
Recovered from reserve funds	54	-		-			
Recovered from unconsolidated entities							
- hydro	55	88,525		-			
- gas and telephone	57	-		-			
--	56	-		-			
--	58	-		-			
--	59	-		-			
Total	78	701,933		525,144			
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 \$
1992	60	732,054	432,066	-	-	30,000	55,037
1993	61	721,578	359,963	-	-	40,000	51,550
1994	62	752,725	285,557	-	-	40,000	46,900
1995	63	432,365	192,425	-	-	40,000	42,250
1996	64	467,219	141,241	-	-	50,000	37,600
1997-2001	65	804,713	161,831	-	-	270,000	83,425
2002 onwards	79	15,324	11,300	-	-	-	-
interest to be earned on sinking funds *	69	2,574	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	3,928,552	1,584,383	-	-	470,000	316,762
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1992	72	-				-	
1993	73	-				-	
1994	74	-				-	
1995	75	-				-	
1996	76	-				-	
Total	77	-				-	
10. Other notes (attach supporting schedules as required)							

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

Fort Frances T

9LT

13

[illegible]

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Fort Frances T

9LT
13

For the year ended December 31, 1991.

		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	7,073	2,250,164	103,414	-	2,353,578	2,249,170	56,296	49,113	-	2,354,579	8,074
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	-	-	-	-	-	-	-	-	-	-
--	41	833	372,693	9,158	-	381,851	371,918	4,034	8,763	-	384,715	3,697
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	4,337	1,982,112	84,917	-	2,067,029	1,977,529	48,508	43,738	-	2,069,775	7,083
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	12,243	4,604,969	197,489	-	4,802,458	4,598,617	108,838	101,614	-	4,809,069	18,854

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Fort Frances T

10
15

		1	
		\$	
Balance at the beginning of the year	1	4,965,324	
Revenues			
Contributions from revenue fund	2	895,203	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	63,698	
- other	6	274,105	
--	9	100,000	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,333,006	
Expenditures			
Transferred to capital fund	14	579,098	
Transferred to revenue fund	15	214,019	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	793,117	
Balance at the end of the year for:			
Reserves	23	1,968,237	
Reserve Funds	24	3,536,976	
	Total 25	5,505,213	
Analysed as follows:			
Working funds	26	1,927,643	
Contingencies	27	5,000	
Ministry of the Environment funds for renewals, etc			
- sewer	28	516,660	
- water	29	-	
Replacement of equipment	30	351,803	
Sick leave	31	395,259	
Insurance	32	238,912	
Workers' compensation	33	-	
Capital expenditure - general administration	34	45,459	
- roads	35	35,594	
- sanitary and storm sewers	36	159,977	
- parks and recreation	64	401,158	
- library	65	6,891	
- other cultural	66	24,418	
- water	38	278,286	
- transit	39	-	
- housing	40	-	
- industrial development	41	65,080	
- other and unspecified	42	710,772	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	92,312	
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	17,167	
Waste Site	53	40,529	
Police Commission	54	10,422	
Municipal Election	55	131,797	
Business Improvement Area	56	50,074	
--	57		
Total	58	5,505,213	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Fort Frances T

11
16

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	5,064,751	-
Accounts receivable			
Canada	2	236,191	
Ontario	3	1,176,777	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	645,253	business taxes
Taxes receivable			
Current year's levies	9	552,925	-
Previous year's levies	10	175,363	-
Prior year's levies	11	50,316	-
Penalties and interest	12	87,215	-
Less allowance for uncollectables (negative)	13	- 35,200	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	356,476	portion of line 20
Capital outlay to be recovered in future years	19	4,398,522	for tax sale / tax
			registration
Other long term assets	20	949,756	137,405
	21	13,658,345	
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Fort Frances T

For the year ended December 31, 1991.

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	34,942		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	139,161		
Trade accounts payable	31	1,746,201		
Other	32	-		
Other current liabilities	33	293,472		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,994,329		
- special area rates and special charges	35	12,947		
- benefitting landowners	36	444,920		
- user rates (consolidated entities)	37	1,476,326		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	470,000		
Less: Own holdings (negative)	40	- 97,407		
Reserves and reserve funds	41	5,505,213		
Accumulated net revenue (deficit)				
General revenue	42	26,594		
Special charges and special areas (specify)				
--	43	17,275		
--	44	4,058		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	745,640		
Libraries	49	27,606		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	28,674		
--	53	26,277		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	18,854		
Unexpended capital financing / (unfinanced capital outlay)	58	743,263		
Total	59	13,658,345		

Municipality

Fort Frances T

For the year ended December 31, 1991.

12
17

1												
1. Number of continuous full time employees as at December 31												
Administration												
121												
Non-line Department Support Staff												
227												
Fire												
311												
Police												
417												
Transit												
53												
Public Works												
628												
Health Services												
7-												
Homes for the Aged												
8-												
Other Social Services												
99												
Parks and Recreation												
1010												
Libraries												
114												
Planning												
121												
Total												
13131												
continuous full time employees December 31												
other												
12												
144,976,4761,320,421												
151,642,237158,450												
2. Total expenditures during the year on:												
Wages and salaries												
Employee benefits												
3. Reductions of tax roll during the year (lower tier municipalities only)												
Cash collections: Current year's tax												
Previous years' tax												
Penalties and interest												
Subtotal												
Discounts allowed												
Tax adjustments under section 362 and 363 of the Municipal Act												
- amounts added to the roll (negative)												
- amounts written off												
Tax adjustments under sections 465, 495 and 496 of the Municipal Act												
- recoverable from upper tier and school boards												
- recoverable from general municipal revenues												
Transfers to tax sale and tax registration accounts												
The Municipal Elderly Residents' Assistance Act - reductions												
- refunds												
Other (specify)												
Total reductions												
Amounts added to the tax roll for collection purposes only												
Business taxes written off under subsection 495(1) of the Municipal Act												
4. Tax due dates for 1991 (lower tier municipalities only)												
Interim billings: Number of installments												
Due date of first installment (YYYYMMDD)												
Due date of last installment (YYYYMMDD)												
Final billings: Number of installments												
Due date of first installment (YYYYMMDD)												
Due date of last installment (YYYYMMDD)												
Supplementary taxes levied with 1994 due date												
5. Projected capital expenditures and long term financing requirements as at December 31												
long term financing requirements												
gross expenditures												
approved by the O.M.B. or Concil												
submitted but not yet approved by O.M.B. or Council												
forecast not yet submitted to the O.M.B or Council												
Estimated to take place												
in 1992												
in 1993												
in 1994												
in 1995												
in 1996												
Total												

					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	1991 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Water									
In this municipality					39	4,025	833,225	448,660	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1991 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Sewer									
In this municipality					44	4,025	161,810	87,130	
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, 1991					67	-	334,063	-	
Approved in 1991					68	-	531,154	-	
Financed in 1991					69	-	-	-	
No long term financing necessary					70	-	257,600	-	
Approved but not financed as at December 31, 1991					71	-	607,617	-	
Applications submitted but not approved as at Decemeber 31, 1991					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1992	1993	1994	1995	1996
					1	2	3	4	5
					\$	\$	\$	\$	\$
					73	-	-	-	-