

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 12014

MUNICIPALITY OF: Frankford V

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Frankford V

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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	1,090,415	151,186	684,434	254,795
Direct water billings on ratepayers -- own municipality	2	162,341	-		162,341
-- other municipalities	3	18,480	-		18,480
Sewer surcharge on direct water billings -- own municipality	4	248,392	-		248,392
-- other municipalities	5	18,937	-		18,937
Subtotal	6	1,538,565	151,186	684,434	702,945
PAYMENTS IN LIEU OF TAXATION					
Canada	7	18,805	-	-	18,805
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	4,920	-		4,920
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	27,696	3,930	17,705	6,061
Ontario Hydro	13	6,080	863	-	5,217
Liquor Control Board of Ontario	14	1,691	-	-	1,691
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	59,192	4,793	17,705	36,694
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	190,730	-	-	190,730
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	49,921			49,921
Canada specific grants	30	7,951			7,951
Other municipalities - grants and fees	31	19,190			19,190
Fees and service charges	32	353,166			353,166
Subtotal	33	430,228			430,228
OTHER REVENUES					
Trailer revenue and licences	34	11,348			11,348
Licences and permits	35	16,470	-	-	16,470
Fines	37	356			356
Penalties and interest on taxes	38	8,307			8,307
Investment income - from own funds	39	22,139			22,139
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	97,800			97,800
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	156,420	-	-	156,420
TOTAL REVENUE	51	2,375,135	155,979	702,139	1,517,017

For the year ended December 31, 1991.

Frankford V

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For the year ended December 31, 1991.

Frankford V

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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	170,809	4,150	1,895	156.990000	184.690000	26,815	766	350	-	16	42	27,989
Separate consolidated													
Total all school board taxation	0						536,013	106,304	36,543	2,001	2,255	1,318	684,434

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1991.

Municipality

This Schedule Not Required For This Municipality

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For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

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1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Frankford V

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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	400	-	-	40,676
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	20,764	-	12,738	-
Winter Control	9	14,808	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	35,572	-	12,738	-
Environmental services					
Sanitary Sewer System	16	-	-	368	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	5,834	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	6,202	-
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	6,112	7,951	-	307,317
Libraries	38	6,102	-	250	5,173
Other Cultural	39	-	-	-	-
Subtotal	40	12,214	7,951	250	312,490
Planning and Development					
Planning and Development	41	1,735	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	1,735	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	49,921	7,951	19,190	353,166

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality	
Frankford V	

		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	109,510	-	88,002	13,358	-	600	210,270
Protection to Persons and Property								
Fire	2	20,386	-	27,167	7,386	-	13,987	68,926
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	7,021	-	7,021
Protective inspection and control	5	28,219	-	4,334	-	-	-	32,553
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	48,605	-	31,501	7,386	7,021	13,987	108,500
Transportation services								
Roadways	8	57,697	-	33,332	28,991	-	-	120,020
Winter Control	9	9,971	-	16,691	-	-	-	26,662
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	18,576	-	-	-	18,576
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	67,668	-	68,599	28,991	-	-	165,258
Environmental services								
Sanitary Sewer System	16	-	-	164,638	207,135	-	-	371,773
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	178,281	71,263	-	13,987	235,557
Garbage Collection	19	19,905	-	12,384	2,000	-	-	34,289
Garbage Disposal	20	13,287	-	8,285	33,034	-	-	54,606
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	33,192	-	363,588	313,432	-	13,987	696,225
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	105,941	-	234,653	20,127	-	-	360,721
Libraries	38	20,682	-	9,760	290	-	600	31,332
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	126,623	-	244,413	20,417	-	600	392,053
Planning and Development								
Planning and Development	41	-	-	47,233	-	-	-	47,233
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	47,233	-	-	-	47,233
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	385,598	-	843,336	383,584	7,021	-	1,619,539

1991 FINANCIAL INFORMATION RETURN		
	Municipality	
	Frankford V	5
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ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1991.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	110,234
Reserves and Reserve Funds	3	-
Subtotal	4	110,234
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	187,256
Canada	21	-
Other Municipalities	22	7,408
Subtotal	23	194,664
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	304,898
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	304,898
Subtotal	36	304,898
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	304,898
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	-

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Frankford V

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	7,258
Protection to Persons and Property					
Fire	2	-	-	-	7,386
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	7,386
Transportation services					
Roadways	8	47,027	-	-	76,018
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	47,027	-	-	76,018
Environmental services					
Sanitary Sewer System	16	68,811	-	3,704	91,650
Storm Sewer System	17	-	-	-	-
Waterworks System	18	54,132	-	3,704	72,099
Garbage Collection	19	-	-	-	2,000
Garbage Disposal	20	16,177	-	-	26,961
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	139,120	-	7,408	192,710
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	-	-	-	20,127
Libraries	38	1,109	-	-	1,399
Other Cultural	39	-	-	-	-
Subtotal	40	1,109	-	-	21,526
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	187,256	-	7,408	304,898

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Frankford V

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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	-	

1991 FINANCIAL INFORMATION RETURN

Municipality

Frankford V

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

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

Municipality

Frankford V

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 -	158,044	820,220	46,534					
- share of integrated projects				47	-	-	-					
Sewer projects - for this municipality only				48 -	207,558	332,140	33,945					
- share of integrated projects				49	-	-	-					
7. 1991 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		
				1		2		3		4		
				\$		\$		\$		\$		
1992				60		-		-		-		
1993				61		-		-		-		
1994				62		-		-		-		
1995				63		-		-		-		
1996				64		-		-		-		
1997-2001				65		-		-		-		
2002 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		
										\$		
1992										72		-
1993										73		-
1994										74		18,000
1995										75		75,000
1996										76		75,000
Total										77		168,000
10. Other notes (attach supporting schedules as required)												

1991 FINANCIAL INFORMATION RETURN

Municipality

Frankford V

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		154,269	1,237	155,506							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	875	154,269	1,237	155,506	146,053	5,133	-	4,793	-	155,979	1,348
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	875	154,269	1,237	155,506	146,053	5,133	-	4,793	-	155,979	1,348

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Frankford V

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	1,904	348,048	2,978	-	351,026	326,096	14,116	9,683	-	349,895	773
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	34,256	70	-	34,326	33,787	539	-	-	34,326	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	2,078	288,907	2,468	-	291,375	270,138	11,336	8,022	-	289,496	199
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	28,364	58	-	28,422	27,989	433	-	-	28,422	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	3,982	699,575	5,574	-	705,149	658,010	26,424	17,705	-	702,139	972

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Frankford V

10
15

		1	
		\$	
Balance at the beginning of the year	1	613,710	
Revenues			
Contributions from revenue fund	2	273,350	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	4,500	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	40,881	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	318,731	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	97,800	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	97,800	
Balance at the end of the year for:			
Reserves	23	352,424	
Reserve Funds	24	482,217	
Total	25	834,641	
Analysed as follows:			
Working funds	26	57,674	
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	-	
- roads	35	-	
- sanitary and storm sewers	36	165,000	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	39,000	
- transit	39	-	
- housing	40	-	
- industrial development	41	13,500	
- other and unspecified	42	511,696	
Lot levies and subdivider contributions	44	47,771	
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	-	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	834,641	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Frankford V

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	138,704	-
Accounts receivable			
Canada	2	-	
Ontario	3	36,876	
Region or county	4	27	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	205,726	business taxes
Taxes receivable			
Current year's levies	9	24,006	641
Previous year's levies	10	2,598	-
Prior year's levies	11	-	-
Penalties and interest	12	993	26
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	593,084	
Other current assets	18	34,540	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	-	
Other long term assets	20	5,408	-
Total	21	1,041,962	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Frankford V

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	122,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	36,079		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	237		
Trade accounts payable	31	23,744		
Other	32	13,681		
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	834,641		
Accumulated net revenue (deficit)				
General revenue	42	5,561		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	3,699		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	1,348		
School boards	57	972		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	1,041,962		

STATISTICAL DATA

For the year ended December 31, 1991.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	2	
Non-line Department Support Staff	2	1	
Fire	3	-	
Police	4	-	
Transit	5	-	
Public Works	6	4	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	3	
Libraries	11	-	
Planning	12	-	
Total	13	10	
		continuous full time employees December 31	
		other	
		1	2
		\$	\$
2. Total expenditures during the year on:		14	108,219
Wages and salaries			
Employee benefits	15	31,958	4,027
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	1,059,595	
Previous years' tax	17	10,428	
Penalties and interest	18	49,727	
Subtotal	19	1,119,750	
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	7,209	
- recoverable from general municipal revenues	25	2,036	
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	1,128,995	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 495(1) of the Municipal Act	81	2,549	
		1	
4. Tax due dates for 1991 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19910329	
Due date of last installment (YYYYMMDD)	33	19910628	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19910927	
Due date of last installment (YYYYMMDD)	36	19911129	
		\$	
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
		\$	\$
Estimated to take place			
in 1992	58	571,000	-
in 1993	59	845,000	182,000
in 1994	60	125,000	567,000
in 1995	61	700,000	-
in 1996	62	700,000	-
Total	63	2,941,000	749,000

				balance of fund		loans outstanding	
				1		2	
				\$		\$	
6. Ontario Home Renewal Plan trust fund at year end				82	61,590		8,126
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	842	140,462	21,879
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	825	207,744	40,648
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	-	1,038,234	-
Approved in 1991				68	275,000	-	-
Financed in 1991				69	-	-	-
No long term financing necessary				70	-	-	-
Approved but not financed as at December 31, 1991				71	275,000	1,038,234	-
Applications submitted but not approved as at Decemeber 31, 1991				72	-	-	-
12. Forecast of total revenue fund expenditures							
				1992	1993	1994	1995
				1	2	3	4
				\$	\$	\$	\$
				73	2,272,000	2,631,000	2,650,000
							2,669,000
							2,767,000