

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 10000

MUNICIPALITY OF: Frontenac Co

For the year ended December 31, 1991.

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	5,223,241	-	-	5,223,241
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	5,223,241	-	-	5,223,241
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				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	458,940	-	-	458,940
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	4,127,822			4,127,822
Canada specific grants	30	4,180			4,180
Other municipalities - grants and fees	31	795,010			795,010
Fees and service charges	32	1,644,982			1,644,982
Subtotal	33	6,571,994			6,571,994
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	11,890	-	-	11,890
Fines	37	34,478			34,478
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	-			-
- other	40	63,105			63,105
Sales of publications, equipment, etc	42	2,024			2,024
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	95,519			95,519
Contributions from non-consolidated entities	45	-			-
--	46	272	272		
--	47	1,004	1,004		
--	48	-	-		
Sale of Land	49	-			-
Subtotal	50	208,292	-	-	208,292
TOTAL REVENUE	51	12,462,467	-	-	12,462,467

For the year ended December 31, 1991.

Frontenac Co

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For the year ended December 31, 1991.

Frontenac Co

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

For the year ended December 31, 1991.

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ANALYSIS OF UPPER TIER LEVIES
AND DIRECT CHARGES

For the year ended December 31, 1991.

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	845,331	661,843	2,997,014	635,097	-	-	-	83,956	5,223,241	-	-	-	-

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality
Frontenac Co

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	736	-	-	265,401
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	1,157,944	-	795,010	283,956
Winter Control	9	306,227	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	28,730
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,464,171	-	795,010	312,686
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	2,238,208	-	-	955,016
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	2,238,208	-	-	955,016
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	270,065	4,180	-	11,515
Other Cultural	39	-	-	-	-
Subtotal	40	270,065	4,180	-	11,515
Planning and Development					
Planning and Development	41	-	-	-	65,050
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	154,642	-	-	35,314
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	154,642	-	-	100,364
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	4,127,822	4,180	795,010	1,644,982

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

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	332,526	-	435,221	53,099	-	4,636	816,210
Protection to Persons and Property								
Fire	2	-	-	-	-	-	-	-
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	4,440	-	1,828	-	-	-	6,268
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	4,440	-	1,828	-	-	-	6,268
Transportation services								
Roadways	8	1,789,792	-	1,549,484	1,304,271	-	-	4,643,547
Winter Control	9	250,987	-	495,908	-	-	-	746,895
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	7,363	-	-	-	7,363
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	2,040,779	-	2,052,755	1,304,271	-	-	5,397,805
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	-	-	-	-	427,448	-	427,448
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	120,337	-	120,337
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	547,785	-	547,785
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	3,271,402	-	557,390	21,151	-	-	3,849,943
Assitance to Children	33	-	-	-	-	277,487	-	277,487
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	3,271,402	-	557,390	21,151	277,487	-	4,127,430
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	-	-	-
Libraries	38	626,169	-	263,726	77,917	-	-	967,812
Other Cultural	39	-	-	-	-	11,650	-	11,650
Subtotal	40	626,169	-	263,726	77,917	11,650	-	979,462
Planning and Development								
Planning and Development	41	45,201	-	20,160	11,631	-	1,936	78,928
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	45,793	-	149,173	2,066	-	2,700	199,732
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	90,994	-	169,333	13,697	-	4,636	278,660
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	6,366,310	-	3,480,253	1,470,135	836,922	-	12,153,620

1991 FINANCIAL INFORMATION RETURN		
	Municipality	
	Frontenac Co	5
		9
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	1,313,084
Reserves and Reserve Funds	3	58,877
Subtotal	4	1,371,961
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	1,192,853
Canada	21	-
Other Municipalities	22	-
Subtotal	23	1,192,853
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	103,000
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	18,801
--	30	-
--	31	-
Subtotal	32	121,801
Total Sources of Financing	33	2,686,615
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	2,564,814
Subtotal	36	2,564,814
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	121,801
Total Applications	42	2,686,615
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

Frontenac Co

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	12,099
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	1,143,500	-	-	2,464,472
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,143,500	-	-	2,464,472
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	49,353	-	-	70,505
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	49,353	-	-	70,505
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	17,738
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	17,738
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	1,192,853	-	-	2,564,814

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Frontenac Co

		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

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Frontenac Co

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	931,350
- university support			40	-
- leases and other agreements			41	-
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	931,350

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Frontenac Co

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	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	57	-	-	-				
- hydro	56	-	-	-				
- gas and telephone	58	-	-	-				
--	59	-	-	-				
--	78	-	-	-				
--								
	Total							
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	5	6
			\$	\$	\$	\$	\$	\$
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	-	-	-	-	-	-	-
1995	75	-	-	-	-	-	-	-
1996	76	-	-	-	-	-	-	-
	Total	77	-	-	-	-	-	-
10. Other notes (attach supporting schedules as required)								

1991 FINANCIAL INFORMATION RETURN

Municipality

Frontenac Co

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

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1991 FINANCIAL INFORMATION RETURN

Municipality

Frontenac Co

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

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1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Frontenac Co

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		1	
		\$	
Balance at the beginning of the year	1	1,890,610	
Revenues			
Contributions from revenue fund	2	157,051	
Contributions from capital fund	3	121,801	
Lot levies and subdivider contributions	60	55,790	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	32,799	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
	Total revenue	13	367,441
Expenditures			
Transferred to capital fund	14	58,877	
Transferred to revenue fund	15	95,519	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
	Total expenditure	22	154,396
Balance at the end of the year for:			
Reserves	23	1,712,405	
Reserve Funds	24	391,250	
	Total	25	2,103,655
Analysed as follows:			
Working funds	26	1,269,357	
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	381,121	
- roads	35	209,973	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	133,200	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	91,403	
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	13,601	
Waste Site	53	5,000	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
	Total	58	2,103,655

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Frontenac Co

11
16

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	2,573,299	-
Accounts receivable			
Canada	2	68,469	
Ontario	3	106,751	
Region or county	4	-	
Other municipalities	5	136,718	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	259,601	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	14,482	portion of line 20
Capital outlay to be recovered in future years	19	-	for tax sale / tax
			registration
Other long term assets	20	-	-
	21	3,159,320	
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Frontenac Co

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	-		
Region or county	28	-		
Other municipalities	29	59,007		
School Boards	30	-		
Trade accounts payable	31	392,205		
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	2,103,655		
Accumulated net revenue (deficit)				
General revenue	42	562,761		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	41,692		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	3,159,320		

													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	48		
Health Services													7	-		
Homes for the Aged													8	55		
Other Social Services													9	-		
Parks and Recreation													10	-		
Libraries													11	10		
Planning													12	-		
Total													13	119		
													continuous full time employees December 31			
													other			
2. Total expenditures during the year on:													1	2		
Wages and salaries													\$	\$		
													14	3,964,353	1,768,946	
Employee benefits													15	645,123	295,698	
													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 1991 (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																
in 1992													58	-	-	-
in 1993													59	-	-	-
in 1994													60	-	-	-
in 1995													61	-	-	-
in 1996													62	-	-	-
Total													63	-	-	-

STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end	82	-		-		
7. Analysis of direct water and sewer billings as at December 31						
Water		number of residential units	1991 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
	In this municipality	39	-	-	-	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
Sewer		number of residential units	1991 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
	In this municipality	44	-	-	-	
	In other municipalities (specify municipality)					
	--	45	-	-	-	
	--	46	-	-	-	
	--	47	-	-	-	
	--	48	-	-	-	
	--	65	-	-	-	
		water		sewer		
		1		2		
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66	-		-		
8. Selected investments of own sinking funds as at December 31						
Own sinking funds	83	own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
		-	-	-	-	
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						
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
Approved but not financed as at December 31, 1991 Approved in 1991 Financed in 1991 No long term financing necessary Approved but not financed as at December 31, 1991 Applications submitted but not approved as at Decemeber 31, 1991		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
12. Forecast of total revenue fund expenditures						
		1992	1993	1994	1995	1996
		1	2	3	4	5
		\$	\$	\$	\$	\$
	73	12,450,000	12,785,000	13,296,500	13,961,000	14,659,000