

1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 59012

MUNICIPALITY OF: Fort Frances T

For the year ended December 31, 1992.

Fort Frances T

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1 \$	2 \$	3 \$	4 \$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	10,863,243	-	4,595,259	6,267,984
Direct water billings on ratepayers -- own municipality	2	1,286,928	-		1,286,928
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	251,406	-		251,406
-- other municipalities	5	-	-		-
Subtotal	6	12,401,577	-	4,595,259	7,806,318
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	31,973	-	14,122	17,851
Ontario					
The Municipal Tax Assistance Act	9	61,581	-		61,581
The Municipal Act, section 157	10	12,225	-		12,225
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	142,297	-	60,975	81,322
Ontario Hydro	13	55,169	-	23,689	31,480
Liquor Control Board of Ontario	14	9,701	-	-	9,701
Other	15	-	-	-	-
Municipal enterprises	16	140,692	-	-	140,692
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	453,638	-	98,786	354,852
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	3,001,468	-	-	3,001,468
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	6,758,469			6,758,469
Canada specific grants	30	537,709			537,709
Other municipalities - grants and fees	31	676,508			676,508
Fees and service charges	32	4,325,311			4,325,311
Subtotal	33	12,297,997			12,297,997
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	126,127	-	-	126,127
Fines	37	38,150			38,150
Penalties and interest on taxes	38	200,958			200,958
Investment income - from own funds	39	-			-
- other	40	281,286			281,286
Sales of publications, equipment, etc	42	806			806
Contributions from capital fund	43	10,680			10,680
Contributions from reserves and reserve funds	44	130,565			130,565
Contributions from non-consolidated entities	45	-			-
--	46	217,945			217,945
--	47	-			-
--	48	-	-		
Sale of Land	49	22,579			22,579
Subtotal	50	1,029,096	-	-	1,029,096
TOTAL REVENUE	51	29,183,776	-	4,694,045	24,489,731

For the year ended December 31, 1992.

Fort Frances T

II. Upper tier purposes

For the year ended December 31, 1992.

Fort Frances T

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

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						1,857,876	1,864,938	840,348	12,712	11,970	7,415	4,595,259

For the year ended December 31, 1992.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1992.

This Schedule Not Required For This Municipality

[illegible]

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

Municipality

Fort Frances T

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	8,554	-	-	912,734
Protection to Persons and Property					
Fire	2	12,000	-	80	31,323
Police	3	17,883	-	-	25,606
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	16,073
Emergency measures	6	-	-	-	-
Subtotal	7	29,883	-	80	73,002
Transportation services					
Roadways	8	187,659	-	-	210,336
Winter Control	9	131,768	-	-	-
Transit	10	86,118	-	-	39,296
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	301,154	-	393,272
--	14	-	-	-	-
Subtotal	15	405,545	301,154	-	642,904
Environmental services					
Sanitary Sewer System	16	-	-	-	15,740
Storm Sewer System	17	1,330	-	-	-
Waterworks System	18	-	-	-	35,560
Garbage Collection	19	-	-	-	2,889
Garbage Disposal	20	-	-	-	75
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	1,330	-	-	54,264
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	41,516
Subtotal	30	-	-	-	41,516
Social and Family Services					
General Assistance	31	1,554,937	-	305,306	38,613
Assistance to Aged Persons	32	3,917,179	226,967	368,695	2,047,781
Assitance to Children	33	-	-	-	-
Day Nurseries	34	554,557	-	-	65,436
--	35	-	-	-	-
Subtotal	36	6,026,673	226,967	674,001	2,151,830
Recreation and Cultural Services					
Parks and Recreation	37	24,454	6,286	-	363,259
Libraries	38	42,154	2,112	2,427	24,387
Other Cultural	39	34,754	1,190	-	10,012
Subtotal	40	101,362	9,588	2,427	397,658
Planning and Development					
Planning and Development	41	85,397	-	-	36,199
Commercial and Industrial	42	99,725	-	-	15,204
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	185,122	-	-	51,403
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	6,758,469	537,709	676,508	4,325,311

1992 FINANCIAL INFORMATION RETURN									
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality							48
		Fort Frances T							
For the year ended December 31, 1992.									
		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	1,017,441	13,576	691,258	429,667	-	-	85,210	2,066,732
Protection to Persons and Property									
Fire	2	784,844	-	84,262	49,886	-	11,880	930,872	
Police	3	1,485,933	-	169,391	54,204	-	-	1,709,528	
Conservation Authority	4	-	-	-	-	-	-	-	
Protective inspection and control	5	85,559	-	20,796	11,120	-	-	117,475	
Emergency measures	6	6,443	-	7,775	14,102	-	-	28,320	
Subtotal	7	2,362,779	-	282,224	129,312	-	11,880	2,786,195	
Transportation services									
Roadways	8	1,077,269	66,673	327,211	426,078	-	29,180	1,868,051	
Winter Control	9	113,975	-	187,381	-	-	-	301,356	
Transit	10	187,762	-	43,745	17,860	-	9,900	259,267	
Parking	11	405	-	-	-	-	-	405	
Street Lighting	12	-	44,823	78,701	27,863	-	-	151,387	
Air Transportation	13	194,105	-	478,739	74,691	-	17,690	765,225	
--	14	-	-	-	-	-	-	-	
Subtotal	15	1,573,516	111,496	1,115,777	546,492	-	1,590	3,345,691	
Environmental services									
Sanitary Sewer System	16	146,945	126,193	421,379	368,190	-	8,230	1,070,937	
Storm Sewer System	17	84	1,574	3,386	-	-	-	5,044	
Waterworks System	18	285,254	382,681	449,694	120,137	-	20,110	1,257,876	
Garbage Collection	19	-	-	152,007	-	45,592	-	197,599	
Garbage Disposal	20	14,918	-	101,466	107,500	-	-	223,884	
Pollution Control	21	-	-	-	-	-	-	-	
--	22	-	-	-	-	-	-	-	
Subtotal	23	447,201	510,448	1,127,932	595,827	45,592	28,340	2,755,340	
Health Services									
Public Health Services	24	113	-	-	-	82,689	-	82,802	
Public Health Inspection and Control	25	-	-	-	-	-	-	-	
Hospitals	26	-	54,496	-	-	65,542	-	120,038	
Ambulance Services	27	-	-	-	-	-	-	-	
Cemeteries	28	257,101	-	51,967	29,737	-	2,820	341,625	
--	29	-	-	-	-	-	-	-	
Subtotal	30	257,214	54,496	51,967	29,737	148,231	2,820	544,465	
Social and Family Services									
General Assistance	31	253,877	-	172,642	690	1,851,999	-	2,279,208	
Assistance to Aged Persons	32	5,770,411	348,203	1,217,861	204,318	-	9,200	7,549,993	
Assitance to Children	33	-	-	-	-	-	-	-	
Day Nurseries	34	544,766	-	117,982	14,986	-	26,660	704,394	
--	35	-	-	-	-	-	-	-	
Subtotal	36	6,569,054	348,203	1,508,485	219,994	1,851,999	35,860	10,533,595	
Recreation and Cultural Services									
Parks and Recreation	37	627,579	-	312,836	122,463	1,998	5,760	1,070,636	
Libraries	38	229,532	-	137,935	5,652	-	-	373,119	
Other Cultural	39	111,304	-	29,918	4,637	-	-	145,859	
Subtotal	40	968,415	-	480,689	132,752	1,998	5,760	1,589,614	
Planning and Development									
Planning and Development	41	117,823	-	54,020	78,532	-	-	250,375	
Commercial and Industrial	42	70,626	104,392	113,833	-	104,706	2,140	395,697	
Residential Development	43	-	-	-	-	-	-	-	
Agriculture and Reforestation	44	-	-	-	-	-	-	-	
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-	
--	46	-	-	-	-	-	-	-	
Subtotal	47	188,449	104,392	167,853	78,532	104,706	2,140	646,072	
Electricity	48	-	-	-	-	-	-	-	
Gas	49	-	-	-	-	-	-	-	
Telephone	50	-	-	-	-	-	-	-	
Total	51	13,384,069	1,142,611	5,426,185	2,162,313	2,152,526	-	24,267,704	

1992 FINANCIAL INFORMATION RETURN		
Municipality		
Fort Frances T		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1992.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	- 743,263
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	1,370,519
Reserves and Reserve Funds	3	162,661
Subtotal	4	1,533,180
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	429,261
Canada	21	-
Other Municipalities	22	-
Subtotal	23	429,261
Other Financing		
Prepaid Special Charges	24	5,340
Proceeds From Sale of Land and Other Capital Assets	25	6,000
Investment Income		
From Own Funds	26	71,265
Other	27	-
Donations	28	111,264
--	30	20,404
--	31	7,821
Subtotal	32	222,094
Total Sources of Financing	33	2,184,535
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	2,921,094
Subtotal	36	2,921,094
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	18,683
Total Applications	42	2,939,777
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	11,979
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 85,519
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	89,319
- Transfers From Reserves and Reserve Funds	47	-
- -	48	8,179
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	11,979
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

Municipality

Fort Frances T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	2,300	-	-	22,377
Protection to Persons and Property					
Fire	2	-	-	-	19,886
Police	3	-	-	-	27,204
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	8,337	-	-	34,066
Subtotal	7	8,337	-	-	81,156
Transportation services					
Roadways	8	285,341	-	-	720,147
Winter Control	9	-	-	-	-
Transit	10	-	-	-	2,293
Parking	11	-	-	-	-
Street Lighting	12	9,288	-	-	37,151
Air Transportation	13	-	-	-	68,280
--	14	-	-	-	-
Subtotal	15	294,629	-	-	823,285
Environmental services					
Sanitary Sewer System	16	-	-	-	1,331,502
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	124,941
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	1,456,443
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	-	-	-	690
Assistance to Aged Persons	32	20,518	-	-	215,003
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	4,034
--	35	-	-	-	-
Subtotal	36	20,518	-	-	211,659
Recreation and Cultural Services					
Parks and Recreation	37	425	-	-	114,822
Libraries	38	-	-	-	3,452
Other Cultural	39	28,687	-	-	36,200
Subtotal	40	28,262	-	-	154,474
Planning and Development					
Planning and Development	41	75,215	-	-	171,700
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	75,215	-	-	171,700
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	429,261	-	-	2,921,094

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

Municipality

Fort Frances T

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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	205,181	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	205,181
Environmental services			
Sanitary Sewer System	16	371,181	
Storm Sewer System	17	4,642	
Waterworks System	18	1,441,280	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	1,817,103
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	247,000	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	247,000
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	672,000	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	672,000
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	240,646	
Residential Development	43	12,627	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	253,273
Electricity	48	440,000	
Gas	49	-	
Telephone	50	-	
	Total	51	3,634,557

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Fort Frances T

For the year ended December 31, 1992.

		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	61,866	
: To Canada and agencies	2	127,206	
: To other	3	3,910,199	
	4	4,099,271	Subtotal
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	444,000	
	9	444,000	Subtotal
Less: Ministry of the Environment debt retirement funds			
- sewer	10	20,714	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	14	20,714	Subtotal
	15	3,634,557	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	3,629,051	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	5,506	
--	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	620,791	
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	-	
	45	824,541	Total

Municipality

Fort Frances T

For the year ended December 31, 1992.

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. 1992 Debt Charges									
					principal	interest			
					1 \$	2 \$			
Recovered from the consolidated revenue fund									
- general tax rates *				50	429,896	247,248			
- special are rates and special charges				51	15,947	297			
- benefitting landowners				52	49,872	55,477			
- user rates (consolidated entities)				53	183,243	160,631			
Recovered from reserve funds				54	-	-			
Recovered from unconsolidated entities									
- hydro				55	85,037	-			
- gas and telephone				57	-	-			
--				56	-	-			
--				58	-	-			
--				59	-	-			
Total				78	763,995	463,653			
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 \$
1993	60	721,578	359,964	-	-	40,000	51,550		
1994	61	752,725	285,557	-	-	40,000	46,900		
1995	62	432,365	192,425	-	-	40,000	42,250		
1996	63	467,625	143,464	-	-	50,000	37,600		
1997	64	493,389	90,733	-	-	60,000	31,725		
1998-2002	65	318,225	87,991	-	-	210,000	51,700		
2003 onwards	79	8,012	5,276	-	-	-	-		
interest to be earned on sinking funds *	69	638	-	-	-	-	-		
Downtown revitalization program	70	-	-	-	-	-	-		
Total	71	3,194,557	1,165,410	-	-	440,000	261,725		
* Includes interest to earned on Ministry of the Environment debt retirement funds									
9. Future principal payments on EXPECTED NEW debt									
								1 \$	
1993	72	-							
1994	73	-							
1995	74	-							
1996	75	-							
1997	76	-							
Total								77	-
10. Other notes (attach supporting schedules as required)									

1992 FINANCIAL INFORMATION RETURN

Municipality

Fort Frances T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

[illegible]

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Fort Frances T

9LT
13

For the year ended December 31, 1992.

		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	8,074	2,332,208	15,713	-	2,347,921	2,234,720	53,482	50,315	-	2,338,517	- 1,330
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	3,697	415,191	2,953	-	418,144	399,302	6,064	7,722	-	413,088	- 1,359
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	7,083	1,940,896	13,431	-	1,954,327	1,851,715	49,976	40,749	-	1,942,440	- 4,804
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	18,854	4,688,295	32,097	-	4,720,392	4,485,737	109,522	98,786	-	4,694,045	- 7,493

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Fort Frances T

10
15

For the year ended December 31, 1992.

		1	\$
Balance at the beginning of the year	1	5,505,213	
Revenues			
Contributions from revenue fund	2	791,794	
Contributions from capital fund	3	8,003	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	67,881	
- other	6	208,962	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,076,640	
Expenditures			
Transferred to capital fund	14	162,661	
Transferred to revenue fund	15	130,565	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	293,226	
Balance at the end of the year for:			
Reserves	23	2,092,647	
Reserve Funds	24	4,195,980	
Total	25	6,288,627	
Analysed as follows:			
Working funds	26	2,058,322	
Contingencies	27	5,000	
Ministry of the Environment funds for renewals, etc			
- sewer	28	572,704	
- water	29	-	
Replacement of equipment	30	427,836	
Sick leave	31	405,718	
Insurance	32	254,914	
Workers' compensation	33	-	
Capital expenditure - general administration	34	172,550	
- roads	35	29,325	
- sanitary and storm sewers	36	157,282	
- parks and recreation	64	492,959	
- library	65	9,619	
- other cultural	66	21,704	
- water	38	300,957	
- transit	39	19,881	
- housing	40	-	
- industrial development	41	69,443	
- other and unspecified	42	907,634	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	98,722	
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	142,647	
Waste Site	53	26,531	
Police Commission	54	50,328	
Municipal Election	55	11,120	
Business Improvement Area	56	53,431	
--	57		
Total	58	6,288,627	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Fort Frances T

For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	4,755,709	-
Accounts receivable			
Canada	2	274,392	
Ontario	3	482,968	
Region or county	4	-	
Other municipalities	5	9,927	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	656,577	business taxes
Taxes receivable			
Current year's levies	9	687,552	-
Previous year's levies	10	267,598	-
Prior year's levies	11	95,405	-
Penalties and interest	12	124,500	-
Less allowance for uncollectables (negative)	13	- 44,600	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	251,786	portion of line 20
Capital outlay to be recovered in future years	19	3,634,557	for tax sale / tax
			registration
Other long term assets	20	861,041	40,371
	21	12,057,412	
	Total		

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Fort Frances T

For the year ended December 31, 1992.

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	71,536		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	16,769		
Trade accounts payable	31	813,972		
Other	32	45,610		
Other current liabilities	33	170,888		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,506,427		
- special area rates and special charges	35	-		
- benefitting landowners	36	395,047		
- user rates (consolidated entities)	37	1,293,083		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	440,000		
Less: Own holdings (negative)	40	- 63,226		
Reserves and reserve funds	41	6,288,627		
Accumulated net revenue (deficit)				
General revenue	42	67,828		
Special charges and special areas (specify)				
--	43	17,275		
--	44	- 6,949		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	831,976		
Libraries	49	32,515		
Cemetaries	50	-		
Recreation, community centres and arenas	51	- 26,005		
--	52	169,527		
--	53	16,938		
--	54	- 4,290		
--	55	- 664		
Region or county	56	-		
School boards	57	- 7,493		
Unexpended capital financing / (unfinanced capital outlay)	58	- 11,979		
Total	59	12,057,412		

1992 FINANCIAL INFORMATION RETURN

Municipality

Fort Frances T

STATISTICAL DATA

For the year ended December 31, 1992.

1											
1. Number of continuous full time employees as at December 31											
Administration119											
Non-line Department Support Staff225											
Fire311											
Police416											
Transit51											
Public Works629											
Health Services7-											
Homes for the Aged8-											
Other Social Services911											
Parks and Recreation1010											
Libraries114											
Planning121											
Total13127											
continuous full time employees December 31other											
12											
2. Total expenditures during the year on:											
Wages and salaries145,163,9231,046,675											
Employee benefits151,704,095130,834											
1											
\$											
3. Reductions of tax roll during the year (lower tier municipalities only)											
Cash collections: Current year's tax169,916,583											
Previous years' tax17324,836											
Penalties and interest18152,615											
Subtotal1910,394,034											
20-											
Discounts allowed											
Tax adjustments under section 363 and 364 of the Municipal Act											
- amounts added to the roll (negative)22-											
- amounts written off23-											
Tax adjustments under sections 421, 441 and 442 of the Municipal Act											
- recoverable from upper tier and school boards2415,328											
- recoverable from general municipal revenues2573,075											
Transfers to tax sale and tax registration accounts26-											
The Municipal Elderly Residents' Assistance Act - reductions27-											
- refunds28-											
Other (specify)801,259											
Total reductions2910,453,040											
Amounts added to the tax roll for collection purposes only30-											
Business taxes written off under subsection 441(1) of the Municipal Act81-											
1											
4. Tax due dates for 1992 (lower tier municipalities only)											
Interim billings: Number of installments311											
Due date of first installment (YYYYMMDD)3219920315											
Due date of last installment (YYYYMMDD)330											
Final billings: Number of installments341											
Due date of first installment (YYYYMMDD)3519920630											
Due date of last installment (YYYYMMDD)360											
\$											
Supplementary taxes levied with1994 due date37-											
5. Projected capital expenditures and long term financing requirements as at December 31											
long term financing requirements											
gross expendituresapproved by the O.M.B. or Concilsubmitted but not yet approved by O.M.B. or Councilforecast not yet submitted to the O.M.B or Council											
1234											
\$ \$ \$ \$											
Estimated to take place											
in 199358- - - -											
in 199459- - - -											
in 199560- - - -											
in 199661- - - -											
in 199762- - - -											
Total63- - - -											

		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	1992 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water						
In this municipality		39	4,099	836,503	450,425	
In other municipalities (specify municipality)						
--		40	-	-	-	
--		41	-	-	-	
--		42	-	-	-	
--		43	-	-	-	
--		64	-	-	-	
		number of residential units	1992 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer						
In this municipality		44	4,099	163,453	87,953	
In other municipalities (specify municipality)						
--		45	-	-	-	
--		46	-	-	-	
--		47	-	-	-	
--		48	-	-	-	
--		65	-	-	-	
				water	sewer	
				1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-		
8. Selected investments of own sinking funds as at December 31						
		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
Own sinking funds		83	-	-	-	
9. Borrowing from own reserve funds						
				1		
				\$		
Loans or advances due to reserve funds as at December 31				84	500,000	
10. Joint boards consolidated by this municipality						
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
name of joint boards						
--		53	-	-	-	
--		54	-	-	-	
--		55	-	-	-	
--		56	-	-	-	
--		57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
Approved but not financed as at December 31, 1991		67	-	607,617	-	
Approved in 1992		68	-	318,917	-	
Financed in 1992		69	-	-	-	
No long term financing necessary		70	-	10,100	-	
Approved but not financed as at December 31, 1992		71	-	699,122	-	
Applications submitted but not approved as at Decemeber 31, 1992		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1993	1994	1995	1996	1997
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		-	-	-	-	-