

# 1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 10000

MUNICIPALITY OF: Frontenac Co

*For the year ended December 31, 1992.*

Municipality

## Frontenac Co

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	5,575,146	-	-	5,575,146
Direct water billings on ratepayers					
-- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings					
-- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
<b>Subtotal</b>	6	5,575,146	-	-	5,575,146
<b>PAYMENTS IN LIEU OF TAXATION</b>					
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	-	-	-	-
<b>Subtotal</b>	18	-	-	-	-
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
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				
<b>Subtotal</b>	28	463,529	-	-	463,529
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	8,871,165			8,871,165
Canada specific grants	30	3,124			3,124
Other municipalities - grants and fees	31	1,257,746			1,257,746
Fees and service charges	32	1,743,516			1,743,516
<b>Subtotal</b>	33	11,875,551			11,875,551
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	9,262	-	-	9,262
Fines	37	35,597			35,597
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	-			-
- other	40	33,186			33,186
Sales of publications, equipment, etc	42	6,045			6,045
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	153,629			153,629
Contributions from non-consolidated entities	45	-			-
--	46	4,535			4,535
--	47	5,936			5,936
--	48	124			124
Sale of Land	49	-			-
<b>Subtotal</b>	50	248,314	-	-	248,314
<b>TOTAL REVENUE</b>	51	18,162,540	-	-	18,162,540

*For the year ended December 31, 1992.*

## Frontenac Co

**2LT - OP**

[illegible]

*For the year ended December 31, 1992.*

# Frontenac Co

**2LT - OP**

[illegible]

*For the year ended December 31, 1992.*

Frontenac Co

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

*For the year ended December 31, 1992.*

# Frontenac Co

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ANALYSIS OF UPPER TIER LEVIES  
AND DIRECT CHARGES

For the year ended December 31, 1992.

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	915,591	689,273	3,146,865	747,405	-	-	-	76,012	5,575,146	-	-	-	



1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

Municipality

Frontenac Co

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	750	-	-	273,054
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	1,107,986	-	629,545	136,924
Winter Control	9	351,600	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	25,361
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,459,586	-	629,545	162,285
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	4,844,001	-	628,201	130,669
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	4,844,001	-	628,201	130,669
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	2,278,883	-	-	1,093,551
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	2,278,883	-	-	1,093,551
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	274,199	3,124	-	11,957
Other Cultural	39	-	-	-	-
Subtotal	40	274,199	3,124	-	11,957
Planning and Development					
Planning and Development	41	-	-	-	72,000
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	13,746	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	13,746	-	-	72,000
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	8,871,165	3,124	1,257,746	1,743,516

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1992.

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	351,718	-	516,687	140,023	-	4,006	1,004,422
Protection to Persons and Property								
Fire	2	-	-	-	-	8,000	-	8,000
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	3,765	-	2,621	-	-	-	6,386
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	3,765	-	2,621	-	8,000	-	14,386
Transportation services								
Roadways	8	1,925,543	-	1,497,292	1,193,747	-	-	4,616,582
Winter Control	9	311,103	-	526,045	-	-	-	837,148
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	6,163	-	-	-	6,163
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	2,236,646	-	2,029,500	1,193,747	-	-	5,459,893
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	1,751	-	1,182	-	-	-	2,933
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	1,751	-	1,182	-	-	-	2,933
Health Services								
Public Health Services	24	5,110,644	36,890	858,598	50,471	-	-	6,056,603
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	117,870	-	117,870
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	5,110,644	36,890	858,598	50,471	117,870	-	6,174,473
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	3,415,689	-	592,394	34,603	150,000	-	4,192,686
Assitance to Children	33	-	-	-	-	261,370	-	261,370
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	3,415,689	-	592,394	34,603	411,370	-	4,454,056
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	-	-	-
Libraries	38	677,914	-	296,026	81,628	-	-	1,055,568
Other Cultural	39	-	-	-	-	8,150	-	8,150
Subtotal	40	677,914	-	296,026	81,628	8,150	-	1,063,718
Planning and Development								
Planning and Development	41	51,032	-	32,067	1,548	-	1,936	86,583
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	25,918	-	9,663	-	-	2,070	37,651
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	76,950	-	41,730	1,548	-	4,006	124,234
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	11,875,077	36,890	4,338,738	1,502,020	545,390	-	18,298,115

1992 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	Frontenac Co	5
For the year ended December 31, 1992.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	1,305,874
Reserves and Reserve Funds	3	49,368
Subtotal	4	1,355,242
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	1,616,993
Canada	21	-
Other Municipalities	22	-
Subtotal	23	1,616,993
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	-
Total Sources of Financing	33	2,972,235
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	2,972,235
Subtotal	36	2,972,235
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	2,972,235
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	-

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

Municipality

Frontenac Co

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	3,973
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	1,554,900	-	-	2,784,987
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,554,900	-	-	2,784,987
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	-	-	-	50,471
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	50,471
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	62,093	-	-	109,724
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	62,093	-	-	109,724
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	21,532
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	21,532
Planning and Development					
Planning and Development	41	-	-	-	1,548
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	1,548
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,616,993	-	-	2,972,235

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

Municipality

Frontenac Co
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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal 7	-	
Transportation services			
Roadways	8	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	91,000	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal 30	91,000	
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	91,000	

1992 FINANCIAL INFORMATION RETURN

Municipality

Frontenac Co

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

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	-
: To Canada and agencies		2	-
: To other		3	91,000
Subtotal		4	91,000
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	91,000
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	91,000
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	738,480
- university support		40	-
- leases and other agreements		41	-
Other (specify)		42	75,000
--		43	-
--		44	-
Total		45	813,480

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Frontenac Co
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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	25,000	11,890		
- special are rates and special charges	51	-	-		
- benefitting landowners	52	-	-		
- user rates (consolidated entities)	53	-	-		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	25,000	11,890		
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
		\$	\$	\$	\$
1993	60	28,000	9,328	-	-
1994	61	31,000	6,457	-	-
1995	62	32,000	3,280	-	-
1996	63	-	-	-	-
1997	64	-	-	-	-
1998-2002	65	-	-	-	-
2003 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	91,000	19,065	-	-
* 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

## Frontenac Co

## 9LT

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1992.*

[illegible]



## 1992 FINANCIAL INFORMATION RETURN

Municipality

## Frontenac Co

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13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1992.*

[illegible]

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Frontenac Co
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10  
15

For the year ended December 31, 1992.

		1	\$
Balance at the beginning of the year	1	2,103,655	
Revenues			
Contributions from revenue fund	2	196,146	
Contributions from capital fund	3	-	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	31,117	
--	9	13,999	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	241,262	
Expenditures			
Transferred to capital fund	14	49,368	
Transferred to revenue fund	15	153,629	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	202,997	
Balance at the end of the year for:			
Reserves	23	1,542,727	
Reserve Funds	24	599,193	
Total	25	2,141,920	
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	418,210	
- roads	35	185,580	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	197,368	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	20,464	
Development Charges Act	68	-	
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	8,292	
Waste Site	53	42,649	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	2,141,920	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Frontenac Co
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For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,897,855	-
Accounts receivable			
Canada	2	77,605	
Ontario	3	1,402,686	
Region or county	4	-	
Other municipalities	5	27,436	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	449,636	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	12,773	portion of line 20
Capital outlay to be recovered in future years	19	91,000	for tax sale / tax
			registration
Other long term assets	20	-	-
	21	3,958,991	
Total			

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Frontenac Co
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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	167,489		
Region or county	28	-		
Other municipalities	29	129,542		
School Boards	30	-		
Trade accounts payable	31	796,959		
Other	32	-		
Other current liabilities	33	163,203		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	91,000		
- 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	2,141,920		
Accumulated net revenue (deficit)				
General revenue	42	410,895		
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	57,983		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	3,958,991		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		3
Non-line Department Support Staff	2		2
Fire	3		-
Police	4		-
Transit	5		-
Public Works	6		47
Health Services	7		99
Homes for the Aged	8		57
Other Social Services	9		-
Parks and Recreation	10		-
Libraries	11		10
Planning	12		-
Total	13		218

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	7,736,538		2,395,946	
Employee benefits	15	1,509,336		471,811	

		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 363 and 364 of the Municipal Act					
- amounts added to the roll (negative)	22			-	
- amounts written off	23			-	
Tax adjustments under sections 421, 441 and 442 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 441(1) of the Municipal Act	81			-	

		1	
4. Tax due dates for 1992 (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 1993	58	-	-	-	-
in 1994	59	-	-	-	-
in 1995	60	-	-	-	-
in 1996	61	-	-	-	-
in 1997	62	-	-	-	-
Total	63	-	-	-	-

STATISTICAL DATA

For the year ended December 31, 1992.

		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	-	-	-	
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	-	-	-	
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	99,980	
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	-	-	-	
Approved in 1992		68	-	-	-	
Financed in 1992		69	-	-	-	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1992		71	-	-	-	
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		20,160,000	20,765,000	21,387,000	22,029,000	22,690,000