

# 1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 59012

MUNICIPALITY OF: Fort Frances T

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1993.

Municipality

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	10,872,549	-	4,540,939	6,331,610
Direct water billings on ratepayers -- own municipality	2	1,439,485	-		1,439,485
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	286,153	-		286,153
-- other municipalities	5	-	-		-
Subtotal	6	12,598,187	-	4,540,939	8,057,248
PAYMENTS IN LIEU OF TAXATION					
Canada	7	32,887	-	13,214	19,673
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	61,674	-		61,674
The Municipal Act, section 157	10	8,925	-		8,925
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	141,098	-	59,799	81,299
Ontario Hydro	13	58,663	-	24,924	33,739
Liquor Control Board of Ontario	14	9,700	-	-	9,700
Other	15	-	-	-	-
Municipal enterprises	16	139,444	-	-	139,444
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	452,391	-	97,937	354,454
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	2,717,152	-	-	2,717,152
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	6,835,091			6,835,091
Canada specific grants	30	518,911			518,911
Other municipalities - grants and fees	31	655,766			655,766
Fees and service charges	32	4,481,923			4,481,923
Subtotal	33	12,491,691			12,491,691
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	130,338	-	-	130,338
Fines	37	20,988			20,988
Penalties and interest on taxes	38	185,213			185,213
Investment income - from own funds	39	-			-
- other	40	262,345			262,345
Sales of publications, equipment, etc	42	5,091			5,091
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	310,163			310,163

*For the year ended December 31, 1993.*

## Fort Frances T

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[illegible]

*For the year ended December 31, 1993.*

Fort Frances T

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## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1993.*

# Fort Frances T

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ANALYSIS OF TAXATION

For the year ended December 31, 1993.

Municipality

Fort Frances T
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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						1,850,990	1,813,148	817,561	13,318	20,920	25,002	4,540,939

*For the year ended December 31, 1993.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1993.*

## This Schedule Not Required For This Municipality

[illegible]



1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

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	-	-	977,101
Protection to Persons and Property					
Fire	2	-	-	-	39,250
Police	3	-	-	258	23,467
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	7,556
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	258	70,273
Transportation services					
Roadways	8	126,797	-	-	189,696
Winter Control	9	136,740	-	-	-
Transit	10	79,140	-	-	37,723
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	263,211	-	307,299
--	14	-	-	-	-
Subtotal	15	342,677	263,211	-	534,718
Environmental services					
Sanitary Sewer System	16	129	-	-	37,990
Storm Sewer System	17	16,031	-	-	-
Waterworks System	18	19,673	-	-	95,693
Garbage Collection	19	-	-	-	2,230
Garbage Disposal	20	-	-	-	- 86
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	35,833	-	-	135,827
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	51,277
--	29	-	-	-	-
Subtotal	30	-	-	-	51,277
Social and Family Services					
General Assistance	31	1,637,820	-	306,215	94,456
Assistance to Aged Persons	32	4,059,321	249,460	346,866	2,076,052
Assitance to Children	33	-	-	-	-
Day Nurseries	34	593,296	-	-	65,153
--	35	-	-	-	-
Subtotal	36	6,290,437	249,460	653,081	2,235,661
Recreation and Cultural Services					
Parks and Recreation	37	10,277	-	-	364,813
Libraries	38	33,887	5,050	2,427	24,165
Other Cultural	39	38,117	1,190	-	8,039
Subtotal	40	82,281	6,240	2,427	397,017
Planning and Development					
Planning and Development	41	-	-	-	27,105
Commercial and Industrial	42	75,309	-	-	41,517
Residential Development	43	-	-	-	11,427
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	75,309	-	-	80,049
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	6,835,091	518,911	655,766	4,481,923

		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	994,712	- 19,170	555,345	647,516	- -	84,420	2,093,983
Protection to Persons and Property								
Fire	2	820,744	-	78,349	39,199	-	11,880	950,172
Police	3	1,391,935	-	180,824	86,213	-	-	1,658,972
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	83,705	-	22,468	-	-	-	106,173
Emergency measures	6	6,218	-	4,810	5,360	-	-	16,388
Subtotal	7	2,302,602	-	286,451	130,772	-	11,880	2,731,705
Transportation services								
Roadways	8	922,133	62,470	54,860	431,524	- -	30,060	1,440,927
Winter Control	9	103,075	-	174,899	-	-	-	277,974
Transit	10	176,462	-	36,245	11,860	-	10,200	234,767
Parking	11	382	-	-	-	-	-	382
Street Lighting	12	-	-	89,466	25,888	-	-	115,354
Air Transportation	13	195,266	-	384,084	34,691	-	18,220	632,261
--	14	-	-	-	-	-	-	-
Subtotal	15	1,397,318	62,470	739,554	503,963	- -	1,640	2,701,665
Environmental services								
Sanitary Sewer System	16	138,065	126,019	482,078	389,267	-	8,480	1,143,909
Storm Sewer System	17	9,677	1,570	25,254	-	-	-	36,501
Waterworks System	18	273,718	383,761	532,686	83,476	-	21,070	1,294,711
Garbage Collection	19	-	-	152,292	-	45,410	-	197,702
Garbage Disposal	20	16,369	-	106,759	60,000	-	-	183,128
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	437,829	511,350	1,299,069	532,743	45,410	29,550	2,855,951
Health Services								
Public Health Services	24	119	-	-	-	86,335	-	86,454
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	54,522	-	-	65,542	-	120,064
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	212,289	-	66,018	42,959	-	2,900	324,166
--	29	-	-	-	-	-	-	-
Subtotal	30	212,408	54,522	66,018	42,959	151,877	2,900	530,684
Social and Family Services								
General Assistance	31	237,705	-	1,913,986	75,000	307,000	-	2,533,691
Assistance to Aged Persons	32	6,535,652	363,358	929,982	40,954	-	9,480	7,879,426
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	619,906	-	83,201	6,342	-	24,110	733,559
--	35	-	-	-	-	-	-	-
Subtotal	36	7,393,263	363,358	2,927,169	122,296	307,000	33,590	11,146,676
Recreation and Cultural Services								
Parks and Recreation	37	530,278	-	336,380	193,754	35,703	5,940	1,102,055
Libraries	38	225,207	-	139,270	2,000	-	-	366,477
Other Cultural	39	102,017	-	29,461	32,288	-	-	163,766
Subtotal	40	857,502	-	505,111	228,042	35,703	5,940	1,632,298
Planning and Development								
Planning and Development	41	190,406	-	42,689	80,000	-	-	313,095
Commercial and Industrial	42	73,946	81,253	69,972	29,224	7,000	2,200	263,595
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	264,352	81,253	112,661	109,224	7,000	2,200	576,690
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	13,859,986	1,053,783	6,491,378	2,317,515	546,990	-	24,269,652

For the year ended December 31, 1993.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	11,979	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	1,127,541	
Reserves and Reserve Funds	3	185,320	
	Subtotal	4	1,312,861
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	53,765	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
	Subtotal *	18	53,765
Grants and Loan Forgiveness			
Ontario	20	1,123,555	
Canada	21	-	
Other Municipalities	22	-	
	Subtotal	23	1,123,555
Other Financing			
Prepaid Special Charges	24	22,787	
Proceeds From Sale of Land and Other Capital Assets	25	8,818	
Investment Income			
From Own Funds	26	28,372	
Other	27	-	
Donations	28	88,112	
--	30	1,902	
--	31	13,661	
	Subtotal	32	163,652
	Total Sources of Financing	33	2,653,833
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	2,554,969	
	Subtotal	36	2,554,969
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	73,064	
	Total Applications	42	2,628,033
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	13,821
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	168,057
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	154,236	
- 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	-	

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

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	-	-	-	97,914
Protection to Persons and Property					
Fire	2	-	-	-	8,253
Police	3	-	-	-	45,099
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	5,200
Emergency measures	6	41,349	-	-	46,709
Subtotal	7	41,349	-	-	105,261
Transportation services					
Roadways	8	483,513	-	-	843,753
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	8,639	-	-	34,527
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	492,152	-	-	878,280
Environmental services					
Sanitary Sewer System	16	138,500	-	-	613,821
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	157,611	-	-	241,825
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	296,111	-	-	855,646
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	12,410	-	-	24,582
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	1,162
--	35	-	-	-	-
Subtotal	36	12,410	-	-	25,744
Recreation and Cultural Services					
Parks and Recreation	37	120,000	-	-	347,567
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	3,898
Subtotal	40	120,000	-	-	351,465
Planning and Development					
Planning and Development	41	161,533	-	-	211,484
Commercial and Industrial	42	-	-	-	29,175
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	161,533	-	-	240,659
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,123,555	-	-	2,554,969

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1993.

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	-	
Protective inspection and control	Subtotal 7	-	
Transportation services			
Roadways	8	223,763	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	223,763	
Environmental services			
Sanitary Sewer System	16	280,902	
Storm Sewer System	17	3,698	
Waterworks System	18	1,218,247	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	1,502,847	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	215,000	
Cemeteries	28	-	
--	29	-	
	Subtotal 30	215,000	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	376,000	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal 36	376,000	
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	190,399	
Residential Development	43	10,060	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal 47	200,459	
Electricity	48	400,000	
Gas	49	-	
Telephone	50	-	
	Total 51	2,918,069	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Fort Frances T

For the year ended December 31, 1993.

		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	31,619
: To Canada and agencies		2	65,120
: To other		3	3,077,664
Subtotal		4	3,174,403
Plus: All debt assumed by the municipality from others		5	-
Less: All debt assumed by others			
:Ontario		6	-
:Schoolboards		7	-
:Other municipalities		8	233,000
Subtotal		9	233,000
Less: Ministry of the Environment debt retirement funds			
- sewer		10	23,334
- water		11	-
Own sinking funds (actual balances)			
- general municipal		12	-
- enterprises and other		13	-
Subtotal		14	23,334
Total		15	2,918,069
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	2,912,297
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ministry of the Environment		22	2,886
--		23	2,886
--		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	640,101
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	173,750
--		43	-
--		44	-
Total		45	813,851

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Fort Frances T
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For the year ended December 31, 1993.

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. 1993 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund			50	509,969	187,285
- general tax rates *			51	-	-
- special are rates and special charges			52	53,979	49,064
- benefitting landowners			53	163,685	89,801
- user rates (consolidated entities)			54	-	-
Recovered from reserve funds			55	40,000	51,550
Recovered from unconsolidated entities			56	-	-
- hydro			57	-	-
- gas and telephone			58	-	-
--			59	-	-
--			78	767,633	377,700
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
		\$	\$	\$	\$
1994		757,489	289,216	-	-
1995		436,365	195,828	-	-
1996		471,625	146,637	-	-
1997		498,389	93,655	-	-
1998		153,806	37,014	-	-
1999-2003		204,783	48,177	-	-
2004 onwards		3,243	-	-	-
interest to be earned on sinking funds *	69	-	7,631	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	2,518,069	810,527	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1994				72	-
1995				73	-
1996				74	-
1997				75	-
1998				76	-
Total				77	-
10. Other notes (attach supporting schedules as required)					

## 1993 FINANCIAL INFORMATION RETURN

Municipality

## Fort Frances T

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1993.*

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1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Fort Frances T

For the year ended December 31, 1993.

		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	-	1,330	2,278,181	30,788	-	2,308,969	2,211,558	53,697	51,081	-	2,316,336
	--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)													
--	40	-	1,359	451,486	4,347	-	455,833	446,359	8,414	7,717	-	462,490	5,298
--	41	-	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)													
--	50	-	4,804	1,819,760	24,105	-	1,843,865	1,771,462	49,449	39,139	-	1,860,050	11,381
--	51	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)													
--	70	-	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	7,493	4,549,427	59,240	-	4,608,667	4,429,379	111,560	97,937	-	4,638,876	22,716

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Fort Frances T
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10  
15

For the year ended December 31, 1993.

		1	\$
Balance at the beginning of the year	1	6,288,627	
Revenues			
Contributions from revenue fund	2	1,189,974	
Contributions from capital fund	3	73,064	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	69,812	
- other	6	247,529	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,580,379	
Expenditures			
Transferred to capital fund	14	185,320	
Transferred to revenue fund	15	310,163	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	495,483	
Balance at the end of the year for:			
Reserves	23	2,252,979	
Reserve Funds	24	5,120,544	
Total	25	7,373,523	
Analysed as follows:			
Working funds	26	2,247,979	
Contingencies	27	5,000	
Ministry of the Environment funds for renewals, etc			
- sewer	28	634,730	
- water	29	-	
Replacement of equipment	30	585,722	
Sick leave	31	407,239	
Insurance	32	273,223	
Workers' compensation	33	-	
Capital expenditure - general administration	34	255,890	
- roads	35	-	
- sanitary and storm sewers	36	169,424	
- parks and recreation	64	627,930	
- library	65	2,650	
- other cultural	66	47,222	
- water	38	379,043	
- transit	39	32,895	
- housing	40	-	
- industrial development	41	74,431	
- other and unspecified	42	1,234,493	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	55,077	
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	157,884	
Waste Site	53	27,065	
Police Commission	54	86,439	
Municipal Election	55	11,919	
Business Improvement Area	56	57,268	
--	57		
Total	58	7,373,523	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Fort Frances T

For the year ended December 31, 1993.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	271,558	-
Accounts receivable			
Canada	2	196,507	
Ontario	3	1,011,201	
Region or county	4	-	
Other municipalities	5	-	
School boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	601,036	business taxes
Taxes receivable			
Current year's levies	9	699,800	-
Previous year's levies	10	265,291	-
Prior year's levies	11	90,997	-
Penalties and interest	12	119,773	-
Less allowance for uncollectables (negative)	13	- 53,320	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	6,168,942	
Other current assets	18	246,159	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	2,918,069	
Other long term assets	20	904,970	75,125
	21	13,440,983	
	Total		

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Fort Frances T
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For the year ended December 31, 1993.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	495,759		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	43,043		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	4,018		
Trade accounts payable	31	731,724		
Other	32	146,269		
Other current liabilities	33	170,894		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,033,836		
- special area rates and special charges	35	-		
- benefitting landowners	36	394,835		
- user rates (consolidated entities)	37	1,089,398		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	400,000		
Less: Own holdings (negative)	40	- 72,269		
Reserves and reserve funds	41	7,373,523		
Accumulated net revenue (deficit)				
General revenue	42	364,403		
Special charges and special areas (specify)				
--	43	36,584		
--	44	- 1,013		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	1,113,840		
Libraries	49	30,820		
Cemetaries	50	-		
Recreation, community centres and arenas	51	- 14,067		
--	52	110,390		
--	53	- 47,541		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	22,716		
Unexpended capital financing / (unfinanced capital outlay)	58	13,821		
Total	59	13,440,983		

STATISTICAL DATA

For the year ended December 31, 1993.

			1	
1. Number of continuous full time employees as at December 31				
Administration		1	18	
Non-line Department Support Staff		2	26	
Fire		3	11	
Police		4	16	
Transit		5	1	
Public Works		6	26	
Health Services		7	-	
Homes for the Aged		8	-	
Other Social Services		9	11	
Parks and Recreation		10	10	
Libraries		11	3	
Planning		12	1	
	Total	13	123	
			continuous full time employees December 31	
			1	2
			\$	\$
2. Total expenditures during the year on:			14	15
Wages and salaries			5,226,249	1,059,451
Employee benefits			1,724,662	148,323
			1	
			\$	
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections:	Current year's tax	16	9,882,601	
	Previous years' tax	17	509,402	
	Penalties and interest	18	185,457	
		19	10,577,460	
		20	-	
Discounts allowed		22	-	
Tax adjustments under section 363 and 364 of the Municipal Act		23	-	
- amounts added to the roll (negative)				
- amounts written off		24	-	
Tax adjustments under sections 421, 441 and 442 of the Municipal Act		25	-	
- recoverable from upper tier and school boards		26	-	
		27	-	
- recoverable from general municipal revenues		28	-	
Transfers to tax sale and tax registration accounts		29	-	
The Municipal Elderly Residents' Assistance Act - reductions		30	-	
- refunds		31	-	
Other (specify)		32	-	
	Total reductions	33	10,762,324	
Amounts added to the tax roll for collection purposes only			34	
Business taxes written off under subsection 441(1) of the Municipal Act			35	
			-	
			-	
			1	
4. Tax due dates for 1993 (lower tier municipalities only)				
Interim billings:	Number of installments	36	1	
	Due date of first installment (YYYYMMDD)	37	19930326	
	Due date of last installment (YYYYMMDD)	38	0	
Final billings:	Number of installments	39	1	
	Due date of first installment (YYYYMMDD)	40	19930630	
	Due date of last installment (YYYYMMDD)	41	0	
		42	\$	
Supplementary taxes levied with	1994 due date	43	-	
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			3	4
in 1994		58	14,627,000	188,310
in 1995		59	-	-
in 1996		60	-	-
in 1997		61	-	-
in 1998		62	-	-
	Total	63	14,627,000	188,310

STATISTICAL DATA

For the year ended December 31, 1993.

					balance of fund		loans outstanding		
					1	2			
					\$	\$			
6. Ontario Home Renewal Plan trust fund at year end					82	342,875	285,112		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1993 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Water									
In this municipality					39	4,104	935,665	503,820	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1993 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Sewer									
In this municipality					44	4,104	185,999	100,154	
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, 1992					67	-	699,122	-	
Approved in 1993					68	-	-	515,824	
Financed in 1993					69	-	53,765	-	
No long term financing necessary					70	-	278,503	-	
Approved but not financed as at December 31, 1993					71	-	366,854	515,824	
Applications submitted but not approved as at Decemeber 31, 1993					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1994	1995	1996	1997	1998
					1	2	3	4	5
					\$	\$	\$	\$	\$
					73	-	-	-	-