

# 1996 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 59012**

**MUNICIPALITY OF: Fort Frances T**

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1996.

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	11,438,615	-	4,808,705	6,629,910
Direct water billings on ratepayers -- own municipality	2	1,465,986	-		1,465,986
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	247,908	-		247,908
-- other municipalities	5	-	-		-
Subtotal	6	13,152,509	-	4,808,705	8,343,804
PAYMENTS IN LIEU OF TAXATION					
Canada	7	32,401	-	-	32,401
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	61,298	-		61,298
The Municipal Act, section 157	10	7,800	-		7,800
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	145,879	-	62,447	83,432
Ontario Hydro	13	59,814	-	-	59,814
Liquor Control Board of Ontario	14	9,182	-	-	9,182
Other	15	-	-	-	-
Municipal enterprises	16	137,606	-	-	137,606
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	453,980	-	62,447	391,533
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	2,609,126			2,609,126
.....	61	-			-
Subtotal	69	2,609,126			2,609,126
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	5,972,260			5,972,260
Canada specific grants	30	49,760			49,760
Other municipalities - grants and fees	31	707,914			707,914
Fees and service charges	32	5,105,897			5,105,897
Subtotal	33	11,835,831			11,835,831
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	85,031	-	-	85,031
Fines	37	11,474			11,474
Penalties and interest on taxes	38	134,768			134,768
Investment income - from own funds	39	425,131			425,131
- other	40	-			-
Sales of publications, equipment, etc	42	53,897			53,897
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	497,453			497,453
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	99,924			99,924
--	48	95,136			95,136
Subtotal	50	1,402,814	-	-	1,402,814
TOTAL REVENUE	51	29,454,260	-	4,871,152	24,583,108

For the year ended December 31, 1996.

Fort Frances T

[illegible]

For the year ended December 31, 1996.

Fort Frances T

## II. Upper tier purposes

For the year ended December 31, 1996.

Fort Frances T

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1996.

Municipality

Fort Frances T
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LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
MAID	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
Secondary separate													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total all school board taxation	0						1,947,480	1,907,135	858,964	1,731	64,161	29,234	4,808,705

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1996.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1996.

## This Schedule Not Required For This Municipality

[illegible]



1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1996.

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	-	-	1,020,783
Protection to Persons and Property					
Fire	2	-	-	-	33,766
Police	3	6,937	-	3,469	12,026
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	6,492
Emergency measures	6	-	-	-	-
Subtotal	7	6,937	-	3,469	52,284
Transportation services					
Roadways	8	21,803	-	-	123,880
Winter Control	9	68,533	-	-	-
Transit	10	45,697	-	-	20,763
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	379,733
--	14	-	-	-	-
Subtotal	15	136,033	-	-	524,376
Environmental services					
Sanitary Sewer System	16	-	-	-	18,952
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	141,208
Garbage Collection	19	-	-	-	1,644
Garbage Disposal	20	-	-	-	164,938
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	326,742
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	40,250
--	29	-	-	-	-
Subtotal	30	-	-	-	40,250
Social and Family Services					
General Assistance	31	1,328,041	-	314,690	83,375
Assistance to Aged Persons	32	3,832,087	45,570	389,755	2,342,778
Assitance to Children	33	-	-	-	-
Day Nurseries	34	571,098	-	-	89,938
--	35	-	-	-	-
Subtotal	36	5,731,226	45,570	704,445	2,516,091
Recreation and Cultural Services					
Parks and Recreation	37	2,879	-	-	505,877
Libraries	38	30,119	4,190	-	27,959
Other Cultural	39	25,629	-	-	7,602
Subtotal	40	58,627	4,190	-	541,438
Planning and Development					
Planning and Development	41	-	-	-	83,544
Commercial and Industrial	42	30,883	-	-	389
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	30,883	-	-	83,933
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	5,972,260	49,760	707,914	5,105,897

		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	947,201	29,505	600,552	1,103,431	-	87,970	2,592,719
Protection to Persons and Property								
Fire	2	767,604	-	74,522	26,140	-	11,880	880,146
Police	3	1,182,076	-	1,080,285	19,474	-	-	2,281,835
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	94,325	-	45,487	4,000	-	-	143,812
Emergency measures	6	6,777	-	5,143	-	-	-	11,920
Subtotal	7	2,050,782	-	1,205,437	49,614	-	11,880	3,317,713
Transportation services								
Roadways	8	922,501	53,839	144,834	550,942	-	23,035	1,649,081
Winter Control	9	168,559	-	348,728	-	-	-	517,287
Transit	10	82,933	-	12,915	11,860	-	2,585	110,293
Parking	11	314	-	-	-	-	-	314
Street Lighting	12	-	-	96,148	-	-	-	96,148
Air Transportation	13	195,011	-	295,823	29,000	-	18,770	538,604
--	14	-	-	-	-	-	-	-
Subtotal	15	1,369,318	53,839	898,448	591,802	-	1,680	2,911,727
Environmental services								
Sanitary Sewer System	16	72,692	55,261	347,544	380,610	-	8,730	864,837
Storm Sewer System	17	24,430	1,582	26,971	-	-	-	52,983
Waterworks System	18	303,598	384,599	489,303	698,392	-	22,060	1,897,952
Garbage Collection	19	-	-	150,312	-	44,070	-	194,382
Garbage Disposal	20	13,280	-	149,335	40,000	-	-	202,615
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	414,000	441,442	1,163,465	1,119,002	44,070	30,790	3,212,769
Health Services								
Public Health Services	24	96	-	-	-	87,865	-	87,961
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	54,651	-	-	65,542	-	120,193
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	213,490	-	67,856	39,760	-	2,990	324,096
--	29	-	-	-	-	-	-	-
Subtotal	30	213,586	54,651	67,856	39,760	153,407	2,990	532,250
Social and Family Services								
General Assistance	31	247,009	-	1,512,211	24,003	333,650	-	2,116,873
Assistance to Aged Persons	32	6,127,563	15,289	888,877	180,592	-	15,265	7,227,586
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	591,910	-	110,397	4,142	-	38,335	744,784
--	35	-	-	-	-	-	-	-
Subtotal	36	6,966,482	15,289	2,511,485	208,737	333,650	53,600	10,089,243
Recreation and Cultural Services								
Parks and Recreation	37	612,190	-	360,102	148,411	16,700	29,380	1,108,023
Libraries	38	226,258	-	149,595	33,446	-	-	409,299
Other Cultural	39	71,939	-	32,113	21,929	-	15,000	140,981
Subtotal	40	910,387	-	541,810	203,786	16,700	14,380	1,658,303
Planning and Development								
Planning and Development	41	144,037	4,299	27,140	163,957	-	2,500	341,933
Commercial and Industrial	42	13,865	46,112	131,532	67,222	-	2,270	261,001
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	157,902	50,411	158,672	231,179	-	4,770	602,934
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	13,029,658	645,137	7,147,725	3,547,311	547,827	-	24,917,658

For the year ended December 31, 1996.

		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	- 563,629
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	1,722,599
Reserves and Reserve Funds	3	332,641
Subtotal	4	2,055,240
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	1,330,883
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	1,330,883
Grants and Loan Forgiveness		
Ontario	20	1,763,320
Canada	21	71,279
Other Municipalities	22	-
Subtotal	23	1,834,599
Other Financing		
Prepaid Special Charges	24	14,797
Proceeds From Sale of Land and Other Capital Assets	25	19,426
Investment Income		
From Own Funds	26	136,652
Other	27	-
Donations	28	3,459
--	30	-
--	31	-
Subtotal	32	174,334
Total Sources of Financing	33	5,395,056
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	4,120,678
Subtotal	36	4,120,678
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	4,120,678
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 1,838,007
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 2,220,137
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	98,163
- Proceeds From Long Term Liabilities	46	283,967
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 1,838,007
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1996.

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	-	-	-	44,423
Protection to Persons and Property					
Fire	2	-	-	-	30,683
Police	3	-	-	-	50,466
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	81,149
Transportation services					
Roadways	8	90,796	71,369	-	953,079
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	90,796	71,369	-	953,079
Environmental services					
Sanitary Sewer System	16	1,648,901	-	-	2,052,844
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	463,348
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	1,648,901	-	-	2,516,192
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	-	-	-	24,003
Assistance to Aged Persons	32	-	-	-	137,470
Assitance to Children	33	14,139	-	-	14,139
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	14,139	-	-	175,612
Recreation and Cultural Services					
Parks and Recreation	37	9,574	-	-	129,540
Libraries	38	-	-	-	23,446
Other Cultural	39	-	-	-	5,167
Subtotal	40	9,574	-	-	158,153
Planning and Development					
Planning and Development	41	- 90	- 90	-	130,335
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	61,735
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	- 90	- 90	-	192,070
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,763,320	71,279	-	4,120,678

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1996.

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	93,405	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	93,405
Environmental services			
Sanitary Sewer System	16	1,447,197	
Storm Sewer System	17	-	
Waterworks System	18	379,664	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	1,826,861
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	98,000	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	98,000
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	60,000	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	60,000
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	110,000	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	110,000
Electricity	48	270,000	
Gas	49	-	
Telephone	50	-	
	Total	51	2,458,266

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

Municipality

Fort Frances T

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			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	1,283
: To other			3	2,456,983
	Subtotal		4	2,458,266
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: Ontario Clean Water Agency debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	2,458,266
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	2,458,266
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	-
Long term reserve fund loans			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	-
Ontario Clean Water Agency - 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	212,749
Total liability under OMERS plans				
- initial unfunded			34	-
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support			39	-
- university support			40	-
- leases and other agreements			41	-
Other (specify)			42	-
--			43	173,750
--			44	-
	Total		45	386,499

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

Municipality

Fort Frances T

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6. Ontario Clean Water Agency 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. 1996 Debt Charges							
				principal		interest	
				1	2		
				\$	\$		
Recovered from the consolidated revenue fund				50	118,297	78,952	
- general tax rates				51	73,097	28,459	
- special are rates and special charges				52	-	-	
- benefitting landowners				53	279,825	66,507	
- user rates (consolidated entities)				54	-	-	
Recovered from reserve funds				55	50,000	37,600	
Recovered from unconsolidated entities				57	-	-	
- hydro				56	-	-	
- gas and telephone				58	-	-	
--				59	-	-	
--				59	-	-	
--				78	521,219	211,518	
Total				78	521,219	211,518	
Line 78 includes:							
Financing of one-time real estate purchase				90	-	-	
Other lump sum (balloon) repayments of long term debt				91	-	-	
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
		\$	\$	\$	\$	\$	\$
1997		524,066	211,209	-	-	60,000	31,725
1998		181,700	152,222	-	-	60,000	24,675
1999		120,600	135,340	-	-	70,000	17,625
2000		79,700	122,023	-	-	80,000	9,400
2001		79,300	114,334	-	-	-	-
2002 - 2006		267,200	493,408	-	-	-	-
2007 onwards		935,700	522,324	-	-	-	-
interest to be earned on sinking funds *		69	-	-	-	-	-
Downtown revitalization program		70	-	-	-	-	-
Total		71	2,188,266	1,750,860	-	270,000	83,425
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1997						72	-
1998						73	-
1999						74	-
2000						75	-
2001						76	-
Total						77	-
10. Other notes (attach supporting schedules as required)							
11. Long term debt refinanced:							
						principal	interest
						1	2
						\$	\$
Repayment of Provincial Special Assistance						92	-
Other long term debt refinanced						93	-

## 1996 FINANCIAL INFORMATION RETURN

Municipality

## Fort Frances T

## 9LT

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1996.*

[illegible]



1996 FINANCIAL INFORMATION RETURN

Municipality

Fort Frances T

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1996.

		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	3,272	2,099,539	42,431	-	2,141,970	2,072,548	44,999	27,496	-	2,145,043	6,345
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	- 32	589,273	11,454	-	600,727	579,839	13,383	7,775	-	600,997	238
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	2,619	2,080,334	41,241	-	2,121,575	2,043,520	54,416	27,176	-	2,125,112	6,156
--	1	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	2	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	5,859	4,769,146	95,126	-	4,864,272	4,695,907	112,798	62,447	-	4,871,152	12,739

1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Fort Frances T

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For the year ended December 31, 1996.

		1	\$
Balance at the beginning of the year	1	10,188,535	
Revenues			
Contributions from revenue fund	2	1,824,712	
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	54,302	
- other	6	675,330	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	2,554,344	
Expenditures			
Transferred to capital fund	14	332,641	
Transferred to revenue fund	15	497,453	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	32,912	
--	21	-	
Total expenditure	22	863,006	
Balance at the end of the year for:			
Reserves	23	2,694,307	
Reserve Funds	24	9,185,566	
Total	25	11,879,873	
Analysed as follows:			
Working funds	26	2,322,348	
Contingencies	27	164,335	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	1,043,422	
Sick leave	31	259,348	
Insurance	32	305,339	
Workers' compensation	33	-	
Capital expenditure - general administration	34	1,382,897	
- roads	35	-	
- sanitary and storm sewers	36	1,486,729	
- parks and recreation	64	542,831	
- library	65	49,127	
- other cultural	66	107,614	
- water	38	739,634	
- transit	39	82,584	
- housing	40	-	
- industrial development	41	125,874	
- other and unspecified	42	1,601,961	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
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	345,213	
Waste Site	53	65,125	
Police Commission	54	48,190	
Municipal Election	55	20,448	
Business Improvement Area	56	412,443	
--	57		
Total	58	11,879,873	

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Fort Frances T

For the year ended December 31, 1996.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	517,953	-
Accounts receivable			
Canada	2	110,456	
Ontario	3	355,978	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	463,437	business taxes
Taxes receivable			
Current year's levies	9	311,897	-
Previous year's levies	10	149,924	-
Prior year's levies	11	56,446	-
Penalties and interest	12	28,950	-
Less allowance for uncollectables (negative)	13	- 476	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	12,830,742	
Other current assets	18	332,661	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	2,458,266	
Other long term assets	20	41,023	41,023
	21	17,657,257	
	Total		

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Fort Frances T
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For the year ended December 31, 1996.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	22,690		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	27,144		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	76,642		
Trade accounts payable	31	811,671		
Other	32	-		
Other current liabilities	33	212,182		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,680,397		
- special area rates and special charges	35	-		
- benefitting landowners	36	182,012		
- user rates (consolidated entities)	37	325,857		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	270,000		
Less: Own holdings (negative)	40	- 1,371,883		
Reserves and reserve funds	41	11,879,873		
Accumulated net revenue (deficit)				
General revenue	42	812,629		
Special charges and special areas (specify)				
--	43	85,648		
--	44	7,847		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	745,250		
Libraries	49	- 976		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	39,528		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	12,739		
Unexpended capital financing / (unfinanced capital outlay)	58	1,838,007		
Total	59	17,657,257		

## Municipality

## Fort Frances T

*For the year ended December 31, 1996.*

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		1		
1. Number of continuous full time employees as at December 31				
Administration	1	18		
Non-line Department Support Staff	2	16		
Fire	3	11		
Police	4	-		
Transit	5	-		
Public Works	6	-		
Health Services	7	30		
Homes for the Aged	8	-		
Other Social Services	9	7		
Parks and Recreation	10	8		
Libraries	11	3		
Planning	12	1		
Total	13	94		
		continuous full time employees December 31		
		other		
		1	2	
		\$	\$	
2. Total expenditures during the year on:				
Wages and salaries	14	4,836,624	706,901	
Employee benefits	15	1,596,086	88,363	
		1		
		\$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16	10,740,295		
Previous years' tax	17	357,417		
Penalties and interest	18	150,480		
Subtotal	19	11,248,192		
Discounts allowed	20	-		
Tax adjustments under section 362 and 263 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	18,484		
- recoverable from general municipal revenues	25	28,847		
Transfers to tax sale and tax registration accounts	26	39,756		
The Municipal Elderly Residents' Assistance Act - reductions	27	-		
- refunds	28	-		
Other (specify)	80	-		
Total reductions	29	11,335,279		
Amounts added to the tax roll for collection purposes only	30	8,899		
Business taxes written off under subsection 441(1) of the Municipal Act	81	-		
		1		
4. Tax due dates for 1996 (lower tier municipalities only)				
Interim billings: Number of installments	31	1		
Due date of first installment (YYYYMMDD)	32	19960401		
Due date of last installment (YYYYMMDD)	33	0		
Final billings: Number of installments	34	1		
Due date of first installment (YYYYMMDD)	35	19960702		
Due date of last installment (YYYYMMDD)	36	0		
		\$		
Supplementary taxes levied with 1997 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 1997	58	-	-	11,519,570
in 1998	59	-	-	-
in 1999	60	-	-	-
in 2000	61	-	-	-
in 2001	62	-	-	-
Total	63	-	-	11,519,570
				1,991,300

STATISTICAL DATA

For the year ended December 31, 1996.

		balance of fund		loans outstanding							
		1		2							
		\$		\$							
6. Ontario Home Renewal Plan trust fund at year end		82		40,332		31,875					
7. Analysis of direct water and sewer billings as at December 31											
		number of residential units		1996 billings residential units		all other properties		computer use only			
		1		2		3		4			
				\$		\$					
Water		39		3,616		952,891		513,095			
In this municipality											
In other municipalities (specify municipality)											
--		40		-		-		-			
--		41		-		-		-			
--		42		-		-		-			
--		43		-		-		-			
--		64		-		-		-			
				number of residential units		1996 billings residential units		all other properties		computer use only	
				1		2		3		4	
						\$		\$			
Sewer		44		3,616		161,140		86,768			
In this municipality											
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, 1995		67		-		136,558		398,387		534,945	
Approved in 1996		68		-		-		1,502,133		1,502,133	
Financed in 1996		69		-		-		1,330,883		1,330,883	
No long term financing necessary		70		-		18,861		65,719		84,580	
Approved but not financed as at December 31, 1996		71		-		117,697		503,918		621,615	
Applications submitted but not approved as at Decemeber 31, 1996		72		-		-		-		-	
12. Forecast of total revenue fund expenditures											
		2000		2001		2002		2003		2004	
		1		2		3		4		5	
				\$		\$		\$		\$	
73		-		-		-		-		-	
13. Municipal procurement this year											
				1		2					
				\$		\$					
Total construction contracts awarded		85		4		8,217,205					
Construction contracts awarded at \$100,000 or greater		86		4		8,217,205					