

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 59012

MUNICIPALITY OF: Fort Frances T

ANALYSIS OF REVENUE FUND REVENUES

ANALYSIS OF REVENUE FUND REVENUES

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	11,415,386	-	3,988,650	7,426,736
Direct water billings on ratepayers -- own municipality	2	1,456,131	-		1,456,131
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	189,564	-		189,564
-- other municipalities	5	-	-		-
Subtotal	6	13,061,081	-	3,988,650	9,072,431
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	42,796	-	-	42,796
Ontario					
The Municipal Tax Assistance Act	9	95,689	-		95,689
The Municipal Act, section 157	10	18,000	-		18,000
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	137,318	-	27,310	110,008
Ontario Hydro	13	44,660	-	-	44,660
Liquor Control Board of Ontario	14	8,373	-	-	8,373
Other	15	-	-	-	-
Municipal enterprises	16	201,649	-	-	201,649
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	548,485	-	27,310	521,175
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	2,897,448			2,897,448
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	301,000			301,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	3,198,448			3,198,448
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	11,388,860			11,388,860
Canada specific grants	30	89,637			89,637
Other municipalities - grants and fees	31	1,365,832			1,365,832
Fees and service charges	32	5,436,464			5,436,464
Subtotal	33	18,280,793			18,280,793
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	83,592	-	-	83,592
Rents, concessions and franchises	36	80,174			80,174
Fines	37	7,799			7,799
Penalties and interest on taxes	38	115,539			115,539
Investment income - from own funds	39	358,011			358,011
- other	40	-			-
Donations	70	110,600			110,600
Sales of publications, equipment, etc	42	14,151			14,151
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	81,304			81,304
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	100,860	100,860		
--	46	18,739	18,739		
--	47	-	-		
--	48	-	-		
Subtotal	50	970,769	-	-	970,769

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Fort Frances T

2LT - UP
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Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					
4000	Subtotal levied by tax rate						-
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100	Subtotal special charges on tax bill						-
3200	Total upper tier purpose taxation						-

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Fort Frances T

2LT - SB
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Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.414000	1,137,404	879,853	3,829	247,523	6,199
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	51,170	41,052	152	9,966	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	4	4	-	-	-
Managed Forest	0.103500	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	1,188,578	920,909	3,981	257,489	6,199
Subtotal Commercial		1,182,645	975,658	-	206,987	-
Subtotal Industrial		1,539,505	1,270,061	-	269,444	-
Pipeline	2.343300	40,637	33,525	-	7,112	-
Other	-	-	-	-	-	-
Supplementary Taxes		37,285	29,359	-	7,926	-
Subtotal levied by tax rate		3,988,650	3,229,512	3,981	748,958	6,199
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		3,988,650	3,229,512	3,981	748,958	6,199

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

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	15,706	-	-	320,199
Protection to Persons and Property					
Fire	2	-	-	-	37,301
Police	3	5,653	-	5,484	10,846
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	8,752
Emergency measures	6	-	-	-	-
Subtotal	7	5,653	-	5,484	56,899
Transportation services					
Roadways	8	-	-	-	89,981
Winter Control	9	-	-	-	-
Transit	10	-	-	-	17,968
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	495,509
--	14	-	-	-	-
Subtotal	15	-	-	-	603,458
Environmental services					
Sanitary Sewer System	16	-	-	-	996,374
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	157,945
Garbage Collection	19	-	-	-	665
Garbage Disposal	20	-	-	-	138,828
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	1,293,812
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	1,725	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	48,418
--	29	-	-	-	-
Subtotal	30	1,725	-	-	48,418
Social and Family Services					
General Assistance	31	6,654,447	-	981,650	31,625
Assistance to Aged Persons	32	4,129,282	68,101	378,698	2,284,533
Assitance to Children	33	520,790	-	-	126,339
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	11,304,519	68,101	1,360,348	2,442,497
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	6,931	9,022	-	508,595
Libraries	38	23,233	12,514	-	47,605
Other Cultural	39	30,626	-	-	5,115
Subtotal	40	60,790	21,536	-	561,315
Planning and Development					
Planning and Development	41	-	-	-	108,481
Commercial and Industrial	42	467	-	-	1,385
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	467	-	-	109,866
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	11,388,860	89,637	1,365,832	5,436,464

		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	1,028,554	- 4,975	762,213	789,250	- -	89,815	2,485,227
Protection to Persons and Property								
Fire	2	729,348	-	91,657	-	2,250	11,880	835,135
Police	3	79,756	-	1,714,753	1,820	-	-	1,796,329
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	91,506	-	53,815	26,832	-	-	172,153
Emergency measures	6	7,495	-	1,832	-	-	-	9,327
Subtotal	7	908,105	-	1,862,057	28,652	2,250	11,880	2,812,944
Transportation services								
Roadways	8	939,189	15,935	252,975	657,405	- -	21,450	1,844,054
Winter Control	9	63,635	-	116,090	-	-	-	179,725
Transit	10	61,181	-	14,487	-	13,223	1,000	89,891
Parking	11	375	-	-	-	-	-	375
Street Lighting	12	-	-	85,555	-	-	-	85,555
Air Transportation	13	201,268	-	334,293	39,897	-	-	575,458
--	14	-	-	-	-	-	-	-
Subtotal	15	1,265,648	15,935	803,400	697,302	13,223 -	20,450	2,775,058
Environmental services								
Sanitary Sewer System	16	128,371	158,769	704,159	118,729	-	29,950	1,139,978
Storm Sewer System	17	262	-	180	-	-	-	442
Waterworks System	18	241,680	30,774	451,345	900,448	-	22,060	1,646,307
Garbage Collection	19	-	-	151,259	-	117,439	-	268,698
Garbage Disposal	20	15,146	-	170,924	44,821	-	-	230,891
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	385,459	189,543	1,477,867	1,063,998	117,439	52,010	3,286,316
Health Services								
Public Health Services	24	100	-	-	-	263,740	-	263,840
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	64,422	-	65,542	-	129,964
Ambulance Services	27	-	-	-	-	399,447	-	399,447
Cemeteries	28	196,524	-	36,495	23,439	-	25,715	282,173
--	29	-	-	-	-	-	-	-
Subtotal	30	196,624	-	100,917	23,439	728,729	25,715	1,075,424
Social and Family Services								
General Assistance	31	404,062	-	6,310,076	275,786	731,965	-	7,721,889
Assistance to Aged Persons	32	5,998,375	15,218	835,708	618,865	-	16,765	7,484,931
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	537,782	-	180,572	5,024	39,397	36,000	798,775
--	35	-	-	-	-	-	-	-
Subtotal	36	6,940,219	15,218	7,326,356	899,675	771,362	52,765	16,005,595
Social Housing	90	-	-	-	-	1,098,858	-	1,098,858
Recreation and Cultural Services								
Parks and Recreation	37	682,157	301,358	368,295	931,941	6,500 -	49,605	2,240,646
Libraries	38	262,771	-	136,286	59,780	-	-	458,837
Other Cultural	39	76,638	-	29,757	6,500	-	12,500	125,395
Subtotal	40	1,021,566	301,358	534,338	998,221	6,500 -	37,105	2,824,878
Planning and Development								
Planning and Development	41	120,770	-	66,675	-	-	5,000	192,445
Commercial and Industrial	42	13,893	47,513	129,679	6,184	-	-	197,269
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	134,663	47,513	196,354	6,184	-	5,000	389,714
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	11,880,838	564,592	13,063,502	4,506,721	2,738,361	-	32,754,014

For the year ended December 31, 1999.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	253,363	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		3,134,753	
Reserves and Reserve Funds	3		4,426,144	
Subtotal	4		7,560,897	
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		-	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		-	
Grants and Loan Forgiveness				
Ontario	20		1,993,078	
Canada	21		248,029	
Other Municipalities	22		-	
Subtotal	23		2,241,107	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		-	
Investment Income				
From Own Funds	26		42,186	
Other	27		-	
Donations	28		671,736	
--	30		-	
--	31		-	
Subtotal	32		713,922	
Total Sources of Financing	33		10,515,926	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		10,068,619	
Subtotal	36		10,068,619	
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		10,068,619	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	700,670	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	1,898,666	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		-	
- Proceeds From Long Term Liabilities	46		405,585	
- Transfers From Reserves and Reserve Funds	47		792,411	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	700,670	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	
			-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

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	-	-	-	239,707
Protection to Persons and Property					
Fire	2	-	-	-	25,919
Police	3	-	-	-	1,820
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	30,397
Emergency measures	6	-	-	-	21,526
Subtotal	7	-	-	-	79,662
Transportation services					
Roadways	8	798,072	-	-	2,271,894
Winter Control	9	-	-	-	-
Transit	10	-	-	-	64,704
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	248,029	-	499,265
--	14	-	-	-	-
Subtotal	15	798,072	248,029	-	2,835,863
Environmental services					
Sanitary Sewer System	16	610,612	-	-	1,254,806
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	44,821
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	610,612	-	-	1,299,627
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	23,439
--	29	-	-	-	-
Subtotal	30	-	-	-	23,439
Social and Family Services					
General Assistance	31	-	-	-	275,786
Assistance to Aged Persons	32	-	-	-	122,671
Assitance to Children	33	-	-	-	-
Day Nurseries	34	60,011	-	-	65,035
--	35	-	-	-	-
Subtotal	36	60,011	-	-	463,492
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	503,997	-	-	5,001,178
Libraries	38	-	-	-	74,723
Other Cultural	39	20,386	-	-	50,928
Subtotal	40	524,383	-	-	5,126,829
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,993,078	248,029	-	10,068,619

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

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	-	
Winter Control	9	76,907	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	76,907	
Storm Sewer System	17	1,330,875	
Waterworks System	18	-	
Garbage Collection	19	126,233	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	1,457,108	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	-
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	27,000	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	3,217,270	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	3,217,270	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	-
Electricity	48	-	
Gas	49	80,000	
Telephone	50	-	
	Total	51	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

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	-	
: To other	3	4,858,285	
Subtotal	4	4,858,285	
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	4,858,285	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	4,858,285	
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 U.S. dollars	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	-	
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	-	
--	44	-	
Total	45	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

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. 1999 Debt Charges							
			principal	interest			
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund							
- general tax rates	50	162,044	176,017				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	27,270	17,906				
- user rates (consolidated entities)	53	47,549	133,806				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	70,000	17,625				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	306,863	345,354				
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
		\$	\$	\$	\$	\$	\$
2000	61	203,114	312,217	-	-	80,000	9,400
2001	62	210,274	296,926	-	-	-	-
2002	63	192,205	282,929	-	-	-	-
2003	64	205,382	269,539	-	-	-	-
2004		180,344	293,743	-	-	-	-
2005 - 2009	65	1,194,036	1,054,356	-	-	-	-
2010 onwards	79	2,592,930	766,452	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	4,778,285	3,276,162	-	-	80,000	9,400
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
2000	72	-				-	
2001	73	-				-	
2002	74	-				-	
2003	75	-				-	
2004	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	-	-			-	-

1999 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, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
	English Language Public DSB (specify)										
	--	62	-	3,221,081	29,359	-	3,250,440	3,229,512	20,928	-	3,250,440
	--	63	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
	--	64	-	-	-	-	-	-	-	-	-
	--	65	-	4,132	-	-	4,132	3,981	151	-	4,132
English Language Catholic DSB (specify)											
	--	93	-	-	-	-	-	-	-	-	-
	--	94	-	747,263	7,926	-	755,189	748,958	6,231	-	755,189
French Language Catholic DSB (specify)											
	--	95	-	-	-	-	-	-	-	-	-
	--	96	-	6,199	-	-	6,199	6,199	-	-	6,199
	Total school boards	36	-	3,978,675	37,285	-	4,015,960	3,988,650	27,310	4,015,960	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Fort Frances T

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		1	\$
Balance at the beginning of the year	1	13,813,343	
Revenues			
Contributions from revenue fund	2	1,371,968	
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	668,531	
--	9	215,526	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	2,256,025	
Expenditures			
Transferred to capital fund	14	4,426,144	
Transferred to revenue fund	15	81,304	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	467,050	
--	21	-	
Total expenditure	22	4,974,498	
Balance at the end of the year for:			
Reserves	23	2,572,308	
Reserve Funds	24	8,522,562	
Total	25	11,094,870	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	2,364,684	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	282,161	
Sick leave	31	311,454	
Insurance	32	346,377	
Workers' compensation	33	-	
Capital expenditure - general administration	34	1,583,493	
- roads	35	229,964	
- sanitary and storm sewers	36	1,054,781	
- parks and recreation	64	103,633	
- library	65	96,778	
- other cultural	66	131,491	
- water	38	-	
- transit	39	34,319	
- housing	40	-	
- industrial development	41	60,767	
- other and unspecified	42	2,273,988	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	644,716	
--	53	225,999	
--	54	1,250,930	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	99,335	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	11,094,870	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Fort Frances T

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,697,003	-
Accounts receivable			
Canada	2	526,503	
Ontario	3	952,756	
Region or county	4	-	
Other municipalities	5	7,066	
School Boards	6	25,775	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	480,422	business taxes
Taxes receivable			
Current year's levies	9	255,235	
Previous year's levies	10	150,703	-
Prior year's levies	11	65,939	-
Penalties and interest	12	47,127	-
Less allowance for uncollectables (negative)	13	- 68,287	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	11,774,384	
Other current assets	18	390,358	portion of line 20
Capital outlay to be recovered in future years	19	4,858,285	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	13,334	-
	21	21,176,603	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Fort Frances T

For the year ended December 31, 1999.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	1,359,197		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	427,894		
Region or county	28	-		
Other municipalities	29	214,326		
School Boards	30	-		
Trade accounts payable	31	751,357		
Other	32	-		
Other current liabilities	33	136,291		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	3,244,268		
- special area rates and special charges	35	-		
- benefitting landowners	36	268,615		
- user rates (consolidated entities)	37	1,265,402		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	80,000		
Less: Own holdings (negative)	40	- 317,000		
Reserves and reserve funds	41	11,094,870		
Accumulated net revenue (deficit)				
General revenue	42	76,277		
Special charges and special areas (specify)				
--	43	141,493		
--	44	15,346		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	1,258,218		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	217,692		
--	53	241,687		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	700,670		
Total	59	21,176,603		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	13	
Non-line Department Support Staff	2	21	
Fire	3	10	
Police	4	-	
Transit	5	-	
Public Works	6	25	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	7	
Parks and Recreation	10	8	
Libraries	11	4	
Planning	12	2	
Total	13	90	

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	3,665,068	912,133	
Wages and salaries					
Employee benefits		15	1,209,472	114,017	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:	Current year's tax	16		10,933,884	
	Previous years' tax	17		352,963	
	Penalties and interest	18		109,720	
		19		11,396,567	
		20		-	
		25		85,456	
		90		-	
		91		60,242	
		26		-	
		27		-	
		28		-	
		92		-	
		93		-	
		94		-	
		2		%	
		95		-	-
		96		-	4,430
		97		-	-
		98		-	
		99		-	
		80		-	
		29		11,546,695	
		30		-	
		81		-	

		1	
4. Tax due dates for 1999 (lower tier municipalities only)			
Interim billings:	Number of installments	31	1
	Due date of first installment (YYYYMMDD)	32	-
	Due date of last installment (YYYYMMDD)	33	19,990,331
Final billings:	Number of installments	34	1
	Due date of first installment (YYYYMMDD)	35	-
	Due date of last installment (YYYYMMDD)	36	19,990,803
			\$
Supplementary taxes levied with 2000 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		58	-	-	-
in 2000		59	-	-	-
in 2001		60	-	-	-
in 2002		61	-	-	-
in 2003		62	-	-	-
in 2004		63	-	-	-
Total					

STATISTICAL DATA

For the year ended December 31, 1999.

		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	1999 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water					
In this municipality		39	3,152	822,714	633,417
In other municipalities (specify municipality)					
--		40	-	-	-
--		41	-	-	-
--		42	-	-	-
--		43	-	-	-
--		64	-	-	-
		number of residential units	1999 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer		44	3,564	107,104	82,460
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, 1998		67	-	-	-
Approved in 1999		68	-	405,585	405,585
Financed in 1999		69	-	-	-
No long term financing necessary		70	-	-	-
Approved but not financed as at December 31, 1999		71	-	405,585	405,585
Applications submitted but not approved as at Decemeber 31, 1999		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	-
Construction contracts awarded at \$100,000 or greater		86	-

ANALYSIS OF USER FEES

Municipality

Fort Frances T

For the year ended December 31, 1999.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	13	1	1	1	440,032	per litre
	20	2	25	25	138,828	min of \$6
	16	3	11	11	599,565	Flat rate
	16	4	4	4	225,795	Flat rate
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			1,404,220	
All other user fees		22			4,032,244	
	Total	23			5,436,464	