

# 1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 34018

MUNICIPALITY OF: Yarmouth Tp

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

Yarmouth Tp
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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	3,989,732	653,356	2,331,202	1,005,174
Direct water billings on ratepayers -- own municipality	2	17,636	-		17,636
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	4,007,368	653,356	2,331,202	1,022,810
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	40,480	-		40,480
The Municipal Act, section 157	10	39,300	18,034		21,266
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	11,710	2,044	-	9,666
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	91,490	20,078	-	71,412
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	78,420	-	-	78,420
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	93,305	-	-	93,305
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	72,498	-	-	72,498
Subtotal	28	244,223	-	-	244,223
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	182,899			182,899
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	7,941			7,941
Fees and service charges	32	158,076			158,076
Subtotal	33	348,916			348,916
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	53,043	-	-	53,043
Fines	37	-			-
Penalties and interest on taxes	38	34,421			34,421
Investment income - from own funds	39	-			-
- other	40	113,862			113,862
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	16,318			16,318
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	217,644	-	-	217,644
TOTAL REVENUE	51	4,909,641	673,434	2,331,202	1,905,005





*For the year ended December 31, 1988.*

Municipality

Yarmouth Tp

**2LT - OP**

4

[illegible]

### III. School board purposes

## Elementary public

[illegible]

**Elementary separate**

[illegible]

## Secondary public

[illegible]

## Public consolidated

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1988.

		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	1,303,015	25,460	9,955	65.710000	77.310000	85,621	1,968	770	1,540	70	21	89,990
Separate consolidated													
Total all school board taxation	0						2,030,086	219,867	46,001	16,351	12,806	6,091	2,331,202

*For the year ended December 31, 1988.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1988.*

## This Schedule Not Required For This Municipality

[illegible]



1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality

Yarmouth Tp

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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	-	-	-	7,072
Protection to Persons and Property					
Fire	2	2,650	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	75	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	2,725	-	-	-
Transportation services					
Roadways	8	153,446	-	5,318	4,831
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	403	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	153,446	-	5,721	4,831
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
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	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	4,768	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	4,768	-	-	-
Planning and Development					
Planning and Development	41	3,130	-	1,606	5,425
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	18,830	-	614	-
Tile Drainage and Shoreline Assistance	45	-	-	-	140,748
--	46	-	-	-	-
Subtotal	47	21,960	-	2,220	146,173
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	182,899	-	7,941	158,076

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality	
Yarmouth Tp	

		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	223,247	-	103,469	116,288	-	55,189	387,815
Protection to Persons and Property								
Fire	2	35,246	-	49,872	6,021	4,860	-	95,999
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	35,651	-	35,651
Protective inspection and control	5	-	-	18,832	-	-	27,924	46,756
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	35,246	-	68,704	6,021	40,511	27,924	178,406
Transportation services								
Roadways	8	248,916	-	335,841	224,984	-	-	809,741
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	9,970	491	-	-	10,461
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	248,916	-	345,811	225,475	-	-	820,202
Environmental services								
Sanitary Sewer System	16	-	-	32,386	10,000	-	-	42,386
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	39,179	210	-	-	39,389
Garbage Collection	19	-	-	150,515	-	-	-	150,515
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	222,080	10,210	-	-	232,290
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	110	-	1,295	-	1,405
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	110	-	1,295	-	1,405
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	25,251	-	25,251
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	950	-	950
Subtotal	40	-	-	-	-	26,201	-	26,201
Planning and Development								
Planning and Development	41	4,036	-	2,149	-	30,072	-	36,257
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	1,152	81,514	21,527	475	-	27,265	131,933
Tile Drainage and Shoreline Assistance	45	-	142,474	-	-	-	-	142,474
--	46	-	-	-	-	-	-	-
Subtotal	47	5,188	223,988	23,676	475	30,072	27,265	310,664
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	512,597	223,988	763,850	358,469	98,079	-	1,956,983

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	356,844	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	238,165	
Reserves and Reserve Funds	3	7,092	
Subtotal	4	245,257	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
P.R.I.D.E. Program	60	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	17,400	
Serial Debentures	13	298,680	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	316,080	
Grants and Loan Forgiveness			
Ontario	20	286,784	
Canada	21	-	
Other Municipalities	22	7,841	
Subtotal	23	294,625	
Other Financing			
Prepaid Special Charges	24	162,959	
Proceeds From Sale of Land and Other Capital Assets	25	9,342	
Investment Income			
From Own Funds	26	-	
Other	27	5,874	
Donations	28	-	
--	30	-	
--	31	-	
Subtotal	32	178,175	
Total Sources of Financing	33	1,034,137	
Applications			
Own Expenditures			
Short Term Interest Costs	34	13,610	
Other	35	602,460	
Subtotal	36	616,070	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	17,400	
Subtotal	40	17,400	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-	
Total Applications	42	633,470	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	43,823
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	43,823
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	43,823
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

Yarmouth Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	5,984
Protection to Persons and Property					
Fire	2	-	-	-	8,473
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	8,473
Transportation services					
Roadways	8	217,254	-	-	451,580
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	491
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	217,254	-	-	452,071
Environmental services					
Sanitary Sewer System	16	48,550	-	-	73,499
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	48,550	-	-	73,499
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	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	4,121	-	-	8,761
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	4,121	-	-	8,761
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	16,859	-	7,841	67,282
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	16,859	-	7,841	67,282
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	286,784	-	7,841	616,070

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Yarmouth Tp
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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	-
Transportation services			
Roadways	8	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	247,558	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	247,558
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	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	269,905	
Tile Drainage and Shoreline Assistance	45	515,165	
--	46	-	
	Subtotal	47	785,070
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	1,032,628

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Yarmouth Tp

For the year ended December 31, 1988.

			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	515,165
: To Canada and agencies			2	-
: To other			3	517,463
	Subtotal		4	1,032,628
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	-
	Subtotal		9	-
Less: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	1,032,628
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	1,032,628
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	-
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ministry of the Environment - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	91,966
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	91,966

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Yarmouth Tp
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For the year ended December 31, 1988.

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	15,288	32,514	3,045	
Sewer projects - for this municipality only	48	-	-	-	
- share of integrated projects	49	-	-	-	
7. 1988 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates *	50	-	-		
- special are rates and special charges	51	-	-		
- benefitting landowners	52	142,581	81,407		
- user rates (consolidated entities)	53	-	-		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	142,581	81,407		
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
		\$	\$	\$	\$
1989	60	152,650	101,915	-	-
1990	61	149,966	87,326	-	-
1991	62	137,908	72,677	-	-
1992	63	134,864	58,532	-	-
1993	64	111,733	44,639	-	-
1994-1998	65	345,507	90,510	-	-
1999 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,032,628	455,599	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1989	72			-	
1990	73			-	
1991	74			-	
1992	75			-	
1993	76			-	
Total	77			-	
10. Other notes (attach supporting schedules as required)					

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Yarmouth Tp

For the year ended December 31, 1988.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		669,246	9,890	679,136							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	5,698	669,246	9,890	679,136	639,407	13,949	-	20,078	-	673,434	- 4
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	5,698	669,246	9,890	679,136	639,407	13,949	-	20,078	-	673,434	- 4



1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Yarmouth Tp

For the year ended December 31, 1988.

		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	-	4	1,092,809	16,432	-	1,109,241	1,081,703	27,550	-	-	1,109,253	8
--	31	-	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)													
--	40	6	112,469	2,075	-	114,544	114,545	-	-	-	114,545	7	
--	41	-	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)													
--	50	-	1,002,307	15,110	-	1,017,417	994,643	22,771	-	-	1,017,414	-	3
--	51	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)													
--	70	-	88,359	1,631	-	89,990	89,990	-	-	-	89,990	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	2	2,295,944	35,248	-	2,331,192	2,280,881	50,321	-	-	2,331,202	-	12

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Yarmouth Tp
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10  
15

		1	\$
Balance at the beginning of the year	1	855,341	
Revenues			
Contributions from revenue fund	2	120,304	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	16,550	
Investment income - from own funds	5	-	
- other	6	9,081	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	145,935	
Expenditures			
Transferred to capital fund	14	7,092	
Transferred to revenue fund	15	16,318	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	23,410	
Balance at end of year for:			
Reserves	23	867,663	
Reserve Funds	24	110,203	
Total	25	977,866	
Analysed as follows:			
Working funds	26	862,115	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	110,203	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	5,548	
--	53	-	
--	54	-	
--	55	-	
--	56	-	
--	57		
Total	58	977,866	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Yarmouth Tp
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16

For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,079,961	-
Accounts receivable			
Canada	2	-	
Ontario	3	39,542	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	10,508	business taxes
Taxes receivable			
Current year's levies	9	153,543	7,241
Previous year's levies	10	32,739	362
Prior year's levies	11	15,450	283
Penalties and interest	12	18,823	583
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	19,369	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,032,628	
Other long term assets	20	-	-
Total	21	2,402,563	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Yarmouth Tp
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For the year ended December 31, 1988.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	6,344		
Other municipalities	29	26,144		
School Boards	30	-		
Trade accounts payable	31	174,453		
Other	32	1,382		
Other current liabilities	33	4,480		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	1,032,628		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	977,866		
Accumulated net revenue (deficit)				
General revenue	42	75,988		
Special charges and special areas (specify)				
--	43	16,285		
--	44	43,162		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 4		
School boards	57	12		
Unexpended capital financing / (unfinanced capital outlay)	58	43,823		
Total	59	2,402,563		

1												
1. Number of continuous full time employees as at December 31												
Administration	1	3										
Non-line Department Support Staff	2	3										
Fire	3	-										
Police	4	-										
Transit	5	-										
Public Works	6	7										
Health Services	7	-										
Homes for the Aged	8	-										
Other Social Services	9	-										
Parks and Recreation	10	-										
Libraries	11	-										
Planning	12	-										
Total	13	13										
continuous full time employees December 31												
other												
1												
2												
\$												
\$												
2. Total expenditures during the year on:												
Wages and salaries	14	366,738	62,792									
Employee benefits	15	77,723	5,344									
1												
\$												
3. Reductions of tax roll during the year (lower tier municipalities only)												
Cash collections: Current year's tax	16	3,826,754										
Previous years' tax	17	178,205										
Penalties and interest	18	42,862										
Subtotal	19	4,047,821										
Discounts allowed	20	-										
Tax adjustments under section 362 and 363 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	6,614										
- recoverable from general municipal revenues	25	2,821										
Transfers to tax sale and tax registration accounts	26	-										
The Municipal Elderly Residents' Assistance Act - reductions	27	-										
- refunds	28	-										
Other (specify)	80	-										
Total reductions	29	4,057,256										
Amounts added to the tax roll for collection purposes only	30	-										
Business taxes written off under subsection 495(1) of the Municipal Act	81	2,456										
1												
4. Tax due dates for 1988 (lower tier municipalities only)												
Interim billings: Number of installments	31	2										
Due date of first installment (YYYYMMDD)	32	19880225										
Due date of last installment (YYYYMMDD)	33	19880425										
Final billings: Number of installments	34	2										
Due date of first installment (YYYYMMDD)	35	19880624										
Due date of last installment (YYYYMMDD)	36	19880923										
\$												
Supplementary taxes levied with1990 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												
\$												
\$												
Estimated to take place												
in 1989	58	-	-	-	-							
in 1990	59	-	-	-	-							
in 1991	60	-	-	-	-							
in 1992	61	-	-	-	-							
in 1993	62	-	-	-	-							
Total	63	-	-	-	-							

STATISTICAL DATA

For the year ended December 31, 1988.

				balance of fund		loans outstanding	
				1		2	
				\$		\$	
6. Ontario Home Renewal Plan trust fund at year end				82		103,134	
7. Analysis of direct water and sewer billings as at December 31							
				number of residential units	1988 billings residential units	all other properties	computer use only
				1	2	3	4
					\$	\$	
Water							
In this municipality				39	47	12,544	5,092
In other municipalities (specify municipality)							
--				40	-	-	-
--				41	-	-	-
--				42	-	-	-
--				43	-	-	-
--				64	-	-	-
				number of residential units	1988 billings residential units	all other properties	computer use only
				1	2	3	4
					\$	\$	
Sewer							
In this municipality				44	-	-	-
In other municipalities (specify municipality)							
--				45	-	-	-
--				46	-	-	-
--				47	-	-	-
--				48	-	-	-
--				65	-	-	-
						water	sewer
						1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing				66		-	-
8. Selected investments of own sinking funds as at December 31							
				own municipality	other municipalities, school boards	Province	Federal
				1	2	3	4
				\$	\$	\$	\$
Own sinking funds				83	-	-	-
9. Borrowing from own reserve funds							
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, 1987				67	59,100	386,677	-
Approved in 1988				68	100,000	60,524	-
Financed in 1988				69	17,400	298,678	-
No long term financing necessary				70	-	122,899	-
Approved but not financed as at December 31, 1988				71	141,700	25,624	-
Applications submitted but not approved as at Decemeber 31, 1988				72	-	-	-
12. Forecast of total revenue fund expenditures							
				1989	1990	1991	1992
				1	2	3	4
				\$	\$	\$	\$
				73	-	-	-