

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 40023

MUNICIPALITY OF: Bayfield V

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Bayfield V

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For the year ended December 31, 1990.

		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	866,593	140,479	483,252	242,862
Direct water billings on ratepayers -- own municipality	2	4,931	-		4,931
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	871,524	140,479	483,252	247,793
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	2,267	810	-	1,457
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	6,266	1,025	3,524	1,717
Ontario Hydro	13	530	194	-	336
Liquor Control Board of Ontario	14	643	235	-	408
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	5,172	644	3,524	1,004
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	18,480	-	-	18,480
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	18,890	-	-	18,890
General Support	24	15,184	-	-	15,184
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	52,554	-	-	52,554
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	96,400			96,400
Canada specific grants	30	16,280			16,280
Other municipalities - grants and fees	31	63,103			63,103
Fees and service charges	32	267,031			267,031
Subtotal	33	442,814			442,814
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	4,852	-	-	4,852
Fines	37	-			-
Penalties and interest on taxes	38	13,801			13,801
Investment income - from own funds	39	-			-
- other	40	12,727			12,727
Sales of publications, equipment, etc	42	1,430			1,430
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	23,387			23,387
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	57,500			57,500
Subtotal	50	113,697	-	-	113,697
TOTAL REVENUE	51	1,485,761	141,123	486,776	857,862

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

Municipality

Bayfield V

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	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11	
	1	2	3	4	5	6	7	8	9	10	11	12	
MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Secondary separate													
General	0	2,303,100	490	365	5.212000	6.132000	12,004	3	2	346	36	11	12,402
Separate consolidated													
Total all school board taxation	0						369,513	80,927	22,252	7,221	2,556	783	483,252

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ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

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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	-	-	-	768
Protection to Persons and Property					
Fire	2	-	-	32,963	2,150
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	32,963	2,150
Transportation services					
Roadways	8	81,812	-	24,006	695
Winter Control	9	8,588	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	16,280	-	96,486
Subtotal	15	90,400	16,280	24,006	97,181
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	680
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	680
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	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	6,000	-	2,000	72,365
Libraries	38	-	-	4,134	-
Other Cultural	39	-	-	-	89,241
Subtotal	40	6,000	-	6,134	161,606
Planning and Development					
Planning and Development	41	-	-	-	1,920
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	4,262
--	46	-	-	-	-
Subtotal	47	-	-	-	6,182
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	96,400	16,280	63,103	267,031

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ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

		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	60,051	-	44,212	40,750	-	-	145,013
Protection to Persons and Property								
Fire	2	18,628	-	18,354	26,400	-	-	63,382
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	7,885	-	7,885
Protective inspection and control	5	4,001	-	-	-	-	-	4,001
Emergency measures	6	-	-	98	-	-	-	98
Subtotal	7	22,629	-	18,452	26,400	7,885	-	75,366
Transportation services								
Roadways	8	72,435	14,952	84,889	-	-	-	172,276
Winter Control	9	3,500	-	15,670	-	-	-	19,170
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	7,225	2,748	-	-	9,973
Air Transportation	13	-	-	-	-	-	-	-
--	14	11,803	-	66,886	25,907	-	-	104,596
Subtotal	15	87,738	14,952	174,670	28,655	-	-	306,015
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	14,952	-	-	-	-	14,952
Waterworks System	18	-	-	4,467	-	-	-	4,467
Garbage Collection	19	-	-	28,717	-	-	-	28,717
Garbage Disposal	20	-	-	33,155	-	-	-	33,155
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	14,952	66,339	-	-	-	81,291
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	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	45,122	-	73,575	11,513	-	-	130,210
Libraries	38	-	-	2,785	-	-	-	2,785
Other Cultural	39	-	-	32,743	-	-	-	32,743
Subtotal	40	45,122	-	109,103	11,513	-	-	165,738
Planning and Development								
Planning and Development	41	619	-	2,182	-	-	-	2,801
Commercial and Industrial	42	173	-	8,849	-	-	-	9,022
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	200	-	200
Tile Drainage and Shoreline Assistance	45	-	4,262	-	-	-	-	4,262
--	46	-	-	-	-	-	-	-
Subtotal	47	792	4,262	11,031	-	200	-	16,285
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	216,332	34,166	423,807	107,318	8,085	-	789,708

1990 FINANCIAL INFORMATION RETURN

Municipality

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1990.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	60,718
Reserves and Reserve Funds	3	2,000
Subtotal	4	62,718
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	9,100
Canada	21	-
Other Municipalities	22	1,900
Subtotal	23	11,000
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	6,500
--	30	-
--	31	-
Subtotal	32	6,500
Total Sources of Financing	33	80,218
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	117,948
Subtotal	36	117,948
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	117,948
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	37,730
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	36,730
- Transfers From Reserves and Reserve Funds	47	-
--	48	1,000
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	37,730
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

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ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	38,480
Protection to Persons and Property				
Fire	2	-	-	18,800
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
Subtotal	7	-	-	18,800
Transportation services				
Roadways	8	-	-	-
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	2,748
Air Transportation	13	-	-	-
--	14	-	-	25,907
Subtotal	15	-	-	28,655
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	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
Subtotal	36	-	-	-
Recreation and Cultural Services				
Parks and Recreation	37	9,100	1,900	32,013
Libraries	38	-	-	-
Other Cultural	39	-	-	-
Subtotal	40	9,100	1,900	32,013
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	9,100	1,900	117,948

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ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Bayfield V

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For the year ended December 31, 1990.

		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	17,000
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	17,000
Environmental services		
Sanitary Sewer System	16	-
Storm Sewer System	17	17,000
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	17,000
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	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	21,391
--	46	-
Subtotal	47	21,391
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	55,391

1990 FINANCIAL INFORMATION RETURN

Municipality

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

		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	21,391
: To Canada and agencies	2	-
: To other	3	34,000
Subtotal	4	55,391
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	55,391
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	21,391
Long term bank loans	18	34,000
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	22	-
--	23	-
--	24	-
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
4. Actuarial balance of own sinking funds at year end		
	32	-
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits	33	-
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
Total	45	-

1990 FINANCIAL INFORMATION RETURN

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1990.

6. Ministry of the Environment Provincial Projects		accumulated surplus (deficit)	total outstanding capital obligation	debt charges
		1	2	3
		\$	\$	\$
Water projects - for this municipality only	46	-	-	-
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	-	-	-
- share of integrated projects	49	-	-	-

7. 1990 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	22,000		7,904	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	2,362		1,900	
- user rates (consolidated entities)	53	-		-	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
Total	78	24,362		9,804	

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
		\$	\$	\$	\$	\$	\$
1991	60	30,551	6,046	-	-	-	-
1992	61	8,755	2,272	-	-	-	-
1993	62	2,975	1,287	-	-	-	-
1994	63	3,214	1,049	-	-	-	-
1995	64	3,471	792	-	-	-	-
1996-2000	65	6,425	728	-	-	-	-
2001 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	55,391	12,174	-	-	-	-

* Includes interest to earned on Ministry of the Environment debt retirement funds

9. Future principal payments on EXPECTED NEW debt		1
		\$
1991	72	-
1992	73	30,000
1993	74	30,000
1994	75	30,000
1995	76	30,000
Total	77	120,000

10. Other notes (attach supporting schedules as required)

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

	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	138,058	3,065	141,123							
Special purpose 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	-	138,058	3,065	141,123	138,468	2,011	-	644	-	141,123
Special purpose requisitions											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	138,058	3,065	141,123	138,468	2,011	-	644	-	141,123

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		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	-	251,450	5,417	-	256,867	251,189	3,823	1,855	-	256,867	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	15,588	505	-	16,093	15,927	44	122	-	16,093	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	197,039	4,245	-	201,284	196,837	2,995	1,452	-	201,284	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	12,139	393	-	12,532	12,402	35	95	-	12,532	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	476,216	10,560	-	486,776	476,355	6,897	3,524	-	486,776	-

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Bayfield V

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For the year ended December 31, 1990.

		1 \$
Balance at the beginning of the year	1	180,054
Revenues		
Contributions from revenue fund	2	46,600
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	8,987
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	55,587
Expenditures		
Transferred to capital fund	14	2,000
Transferred to revenue fund	15	23,387
Charges for long term liabilities - principal and interest	16	-
--	63	60
--	20	-
--	21	-
Total expenditure	22	25,447
Balance at the end of the year for:		
Reserves	23	116,911
Reserve Funds	24	93,283
Total	25	210,194
Analysed as follows:		
Working funds	26	109,350
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	4,000
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	88,508
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	500
Waste Site	53	3,061
Police Commission	54	4,775
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	210,194

1990 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	194,460	46,762
Accounts receivable			
Canada	2	1,964	
Ontario	3	36,296	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	58,391	business taxes
Taxes receivable			
Current year's levies	9	96,437	40,940
Previous year's levies	10	31,265	163
Prior year's levies	11	963	-
Penalties and interest	12	9,478	2,173
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	45,269	portion of line 20
Capital outlay to be recovered in future years	19	55,391	for tax sale / tax
Other long term assets	20	-	registration
Total	21	529,914	

1990 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	125,813				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	52,904				
Other	32	11,699				
Other current liabilities	33	22,333				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	34,000				
- special area rates and special charges	35	-				
- benefitting landowners	36	21,391				
- 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	210,194				
Accumulated net revenue (deficit)						
General revenue	42	7,504				
Special charges and special areas (specify)						
--	43	8,901				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	65,333				
--	52	464				
--	53	7,108				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	37,730				
Total	59	529,914				

1990 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

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STATISTICAL DATA

For the year ended December 31, 1990.

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

	continuous full time employees December 31	
	1 \$	2 \$
2. Total expenditures during the year on:		
Wages and salaries	14	137,788
Employee benefits	15	18,170
		740

		1 \$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	781,503
Previous years' tax	17	32,003
Penalties and interest	18	8,582
Subtotal	19	822,088
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	1,658
- recoverable from general municipal revenues	25	630
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	824,376
Amounts added to the tax roll for collection purposes only	30	22,369
Business taxes written off under subsection 495(1) of the Municipal Act	81	115

		1
4. Tax due dates for 1990 (lower tier municipalities only)		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19900301
Due date of last installment (YYYYMMDD)	33	19900601
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19900901
Due date of last installment (YYYYMMDD)	36	19901101
		\$
Supplementary taxes levied with 1994 due date	37	-

	long term financing requirements			
	gross expenditures	approved by the O.M.B. or Council	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 1992	58	-	150,000	-
in 1993	59	-	-	-
in 1994	60	-	-	-
in 1995	61	-	-	-
in 1996	62	-	-	-
Total	63	215,000	150,000	-

1990 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

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17

STATISTICAL DATA

For the year ended December 31, 1990.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	4,846		2,800
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1990 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	40	4,931	-
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1990 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	In this municipality	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	In this municipality	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, 1989	In this municipality	67	10,400	-	10,400
	In other municipalities (specify municipality)				
	--	68	-	150,000	150,000
	--	69	-	-	-
	--	70	-	-	-
	--	71	10,400	150,000	160,400
	--	72	-	-	-
12. Forecast of total revenue fund expenditures					
		1991	1992	1993	1994
		1	2	3	4
		\$	\$	\$	\$
73	In this municipality	829,193	870,653	914,186	959,895
	In other municipalities (specify municipality)				
	--	1,007,890			