

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 2037

MUNICIPALITY OF: Clarence Tp

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Clarence Tp

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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	4,395,237	569,976	2,293,923	1,531,338
Direct water billings on ratepayers -- own municipality	2	296,592	-		296,592
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	4,691,829	569,976	2,293,923	1,827,930
PAYMENTS IN LIEU OF TAXATION					
Canada	7	2,219	-	-	2,219
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	199	-		199
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	532	-	-	532
Liquor Control Board of Ontario	14	918	-	-	918
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	3,868	-	-	3,868
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	86,160	-	-	86,160
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	347,105	-	-	347,105
General Support	24	100,775	-	-	100,775
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	534,040	-	-	534,040
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	481,917			481,917
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	11,548			11,548
Fees and service charges	32	695,327			695,327
Subtotal	33	1,188,792			1,188,792
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Fines	37	-			-
Penalties and interest on taxes	38	80,622			80,622
Investment income - from own funds	39	-			-
- other	40	72,096			72,096
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	8,500			8,500
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	161,218	-	-	161,218
TOTAL REVENUE	51	6,579,747	569,976	2,293,923	3,715,848

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

Municipality

Clarence Tp

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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	6,315,337	374,438	131,395	129.630000	152.510000	818,655	57,106	20,039	18,114	1,897	625	916,436
Separate consolidated													
Total all school board taxation	0						2,049,155	149,697	45,222	44,866	3,748	1,235	2,293,923

1990 FINANCIAL INFORMATION RETURN

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	2,508	-	-	10,869
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	7,854
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	7,854
Transportation services					
Roadways	8	337,791	-	7,605	17,430
Winter Control	9	106,671	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	444,462	-	7,605	17,430
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	6,313
Garbage Collection	19	-	-	3,943	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	3,943	6,313
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	6,300	-	-	318,855
Libraries	38	20,070	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	26,370	-	-	318,855
Planning and Development					
Planning and Development	41	1,149	-	-	177,442
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	44,800
Agriculture and Reforestation	44	7,428	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	111,764
--	46	-	-	-	-
Subtotal	47	8,577	-	-	334,006
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	481,917	-	11,548	695,327

1990 FINANCIAL INFORMATION RETURN

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ANALYSIS OF REVENUE FUND EXPENDITURES

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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	409,087	60,384	229,837	2,126	-	2,250	703,684
Protection to Persons and Property								
Fire	2	38,132	28,761	63,269	9,711	-	2,443	137,430
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	16,052	-	16,052
Protective inspection and control	5	995	-	2,228	-	-	74	3,297
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	39,127	28,761	65,497	9,711	16,052	-	2,369
Transportation services								
Roadways	8	324,086	34,435	415,156	136,973	-	92,852	817,798
Winter Control	9	47,843	-	189,218	-	-	-	237,061
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	366	1,329	19,913	1,900	-	53	23,561
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	372,295	35,764	624,287	138,873	-	92,799	1,078,420
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	95,296	71,923	107,004	23,340	-	1,778	295,785
Garbage Collection	19	65,411	-	202	-	-	71,585	137,198
Garbage Disposal	20	15,370	-	41,901	-	-	2,928	60,199
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	176,077	71,923	149,107	23,340	-	72,735	493,182
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	-	-	5,719	-	-	-	5,719
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	4,202	-	-	380	4,582
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	9,921	-	-	380	10,301
Recreation and Cultural Services								
Parks and Recreation	37	252,989	62,509	315,493	20,256	19,819	12,918	683,984
Libraries	38	13,414	-	22,200	-	-	-	35,614
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	266,403	62,509	337,693	20,256	19,819	12,918	719,598
Planning and Development								
Planning and Development	41	225,769	-	31,370	-	-	6,885	264,024
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	9,142	15,935	-	-	-	25,077
Tile Drainage and Shoreline Assistance	45	-	112,708	-	-	-	-	112,708
--	46	-	-	-	-	-	-	-
Subtotal	47	225,769	121,850	47,305	-	-	6,885	401,809
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,488,758	381,191	1,463,647	194,306	35,871	-	3,563,773

1990 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

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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	477,459
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	149,506
Reserves and Reserve Funds	3	210,436
Subtotal	4	359,942
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	74,100
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	32,885
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	106,985
Grants and Loan Forgiveness		
Ontario	20	277,356
Canada	21	-
Other Municipalities	22	-
Subtotal	23	277,356
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	8,500
Investment Income		
From Own Funds	26	-
Other	27	50,115
Donations	28	-
--	30	-
--	31	-
Subtotal	32	58,615
Total Sources of Financing	33	802,898
Applications		
Own Expenditures		
Short Term Interest Costs	34	24,492
Other	35	1,017,954
Subtotal	36	1,042,446
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	74,100
Subtotal	40	74,100
Transfers to Reserves, Reserve Funds and the Revenue Fund		
	41	8,500
Total Applications	42	1,125,046
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	799,607
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	799,607
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	799,607
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Clarence Tp

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	6,526
Protection to Persons and Property				
Fire	2	-	-	28,651
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
Subtotal	7	-	-	28,651
Transportation services				
Roadways	8	116,981	-	225,844
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	34,785
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	116,981	-	260,629
Environmental services				
Sanitary Sewer System	16	17,503	-	27,835
Storm Sewer System	17	-	-	-
Waterworks System	18	101,763	-	480,221
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	18,595	-	30,992
--	22	-	-	-
Subtotal	23	137,861	-	539,048
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	17,152	-	76,008
Libraries	38	-	-	-
Other Cultural	39	-	-	-
Subtotal	40	17,152	-	76,008
Planning and Development				
Planning and Development	41	-	-	112,866
Commercial and Industrial	42	-	-	-
Residential Development	43	-	-	-
Agriculture and Reforestation	44	5,362	-	18,718
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
Subtotal	47	5,362	-	131,584
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
Total	51	277,356	-	1,042,446

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Clarence Tp

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For the year ended December 31, 1990.

		1 \$
General Government	1	418,582
Protection to Persons and Property		
Fire	2	94,308
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	94,308
Transportation services		
Roadways	8	38,486
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	32,493
Air Transportation	13	-
--	14	-
Subtotal	15	70,979
Environmental services		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	411,713
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	411,713
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	380,520
Libraries	38	-
Other Cultural	39	-
Subtotal	40	380,520
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	6,136
Tile Drainage and Shoreline Assistance	45	396,799
--	46	-
Subtotal	47	402,935
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	1,779,037

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Clarence Tp

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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	774,589
: To Canada and agencies	2	53,438
: To other	3	1,060,525
Subtotal	4	1,888,552
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	109,515
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	-
Subtotal	14	109,515
Total	15	1,779,037
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	1,473
Installment (serial) debentures	17	894,600
Long term bank loans	18	829,526
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	21	-
--	22	53,438
--	23	-
Total	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	11,385
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

For the year ended December 31, 1990.

6. Ministry of the Environment Provincial Projects		accumulated	total	debt
		surplus (deficit)	outstanding	charges
		1	capital	3
		\$	obligation	\$
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	68,067		119,351	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	87,657		34,193	
- user rates (consolidated entities)	53	26,906		45,017	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
Total	78	182,630		198,561	

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	167,916	183,598	-	-	-	-
1992	61	163,253	173,486	-	-	-	-
1993	62	135,910	157,958	-	-	-	-
1994	63	135,461	144,559	-	-	-	-
1995	64	112,569	132,165	-	-	-	-
1996-2000	65	343,099	531,304	-	-	-	-
2001 onwards	79	719,356	438,812	-	-	-	-
interest to be earned on sinking funds *	69	1,473	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	1,779,037	1,761,882	-	-	-	-

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

9. Future principal payments on EXPECTED NEW debt		1
		\$
1991	72	20,000
1992	73	20,000
1993	74	30,000
1994	75	30,000
1995	76	30,000
Total	77	130,000

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	559,894	10,070	569,964							
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	559,894	10,070	569,964	546,767	23,209	-	-	-	569,976	1
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	559,894	10,070	569,964	546,767	23,209	-	-	-	569,976	1

1990 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

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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	-	265,887	5,102	-	270,989	262,769	8,223	-	-	270,992	3
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	173	875,918	20,143	-	896,061	894,590	1,316	-	-	895,906	18
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	205,762	3,968	-	209,730	204,328	5,397	-	-	209,725	5
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	8	894,684	20,636	-	915,320	916,436	864	-	-	917,300	1,972
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	165	2,242,251	49,849	-	2,292,100	2,278,123	15,800	-	-	2,293,923	1,988

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Clarence Tp

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For the year ended December 31, 1990.

		1 \$
Balance at the beginning of the year	1	243,013
Revenues		
Contributions from revenue fund	2	44,800
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	268,850
Recreational land (the Planning Act)	61	15,846
Investment income - from own funds	5	-
- other	6	14,461
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	343,957
Expenditures		
Transferred to capital fund	14	210,436
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	210,436
Balance at the end of the year for:		
Reserves	23	70,903
Reserve Funds	24	305,631
Total	25	376,534
Analysed as follows:		
Working funds	26	23,500
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	60,444
Replacement of equipment	30	15,000
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	47,403
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	196,054
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Lot levies and subdivider contributions	44	33,292
Recreational land (the Planning Act)	46	841
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	-
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	376,534

1990 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	80,488	75,192
Accounts receivable			portion of cash not in chartered banks
Canada	2	249	
Ontario	3	224,986	
Region or county	4	7,605	
Other municipalities	5	6,047	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	14,128	business taxes
Taxes receivable			
Current year's levies	9	362,935	2,075
Previous year's levies	10	87,259	195
Prior year's levies	11	16,922	-
Penalties and interest	12	31,030	173
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	52,405	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,779,037	
Other long term assets	20	104,958	44,514
Total	21	2,768,049	

1990 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

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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	450,000				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	25				
Ontario	27	49,742				
Region or county	28	9,624				
Other municipalities	29	-				
School Boards	30	38,895				
Trade accounts payable	31	434,863				
Other	32	-				
Other current liabilities	33	120,454				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	964,390				
- special area rates and special charges	35	-				
- benefitting landowners	36	402,935				
- user rates (consolidated entities)	37	411,712				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	376,534				
Accumulated net revenue (deficit)						
General revenue	42	62,213				
Special charges and special areas (specify)						
--	43	13,880				
--	44	1				
--	45	13,278				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	323,101				
Libraries	49	45,004				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	1				
School boards	57	1,988				
Unexpended capital financing / (unfinanced capital outlay)	58	799,607				
Total	59	2,768,049				

1990 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

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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	46,698		30,593
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	737	237,488	59,104
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		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, 1989		67	247,500	-	247,500
Approved in 1990		68	-	326,335	326,335
Financed in 1990		69	74,100	32,885	106,985
No long term financing necessary		70	-	-	-
Approved but not financed as at December 31, 1990		71	173,400	293,450	466,850
Applications submitted but not approved as at Decemeber 31, 1990		72	-	-	-
12. Forecast of total revenue fund expenditures					
		1991	1992	1993	1994
		1	2	3	4
		\$	\$	\$	\$
		73	3,900,000	4,300,000	4,700,000
				5,200,000	5,700,000