

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26021

MUNICIPALITY OF: West Lincoln Tp

ANALYSIS OF REVENUE FUND REVENUES

Municipality

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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	8,272,297	1,585,361	4,500,484	2,186,452
Direct water billings on ratepayers					
-- own municipality	2	154,272	68,109		86,163
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings					
-- own municipality	4	31,304	31,295		9
-- other municipalities	5	-	-	-	-
Subtotal	6	8,457,873	1,684,765	4,500,484	2,272,624
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	484	-		484
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	25,974	-	-	25,974
Liquor Control Board of Ontario	14	3,458	-	-	3,458
Other	15	6,033	-	-	6,033
Municipal enterprises	16	4,727	-	-	4,727
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	40,676	-	-	40,676
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	-	-	-	-
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	124,760	-	-	124,760
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	202,440	-	-	202,440
Subtotal	28	327,200	-	-	327,200
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	2,000,150			2,000,150
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	398,008			398,008
Subtotal	33	2,398,158			2,398,158
OTHER REVENUES					
Trailer revenue and licences	34	839			540
Licences and permits	35	98,698	-	-	98,698
Fines	37	-			-
Penalties and interest on taxes	38	112,450			112,450
Investment income - from own funds	39	-			-
- other	40	174,395			174,395
Sales of publications, equipment, etc	42	7,242			7,242
Contributions from capital fund	43	3,831			3,831
Contributions from reserves and reserve funds	44	226,425			226,425
Contributions from non-consolidated entities	45	-			-
--	46	1,800			1,800
--	47	38,180			38,180
--	48	-	-		
Sale of Land	49	-			-
Subtotal	50	663,860	-	299	663,561
TOTAL REVENUE	51	11,887,767	1,684,765	4,500,783	5,702,219

For the year ended December 31, 1990.

West Lincoln Tp

2LT - OP

[illegible]

For the year ended December 31, 1990.

West Lincoln Tp

2LT - OP

III. School board purposes

Elementary public

Elementary separate

Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

		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	2,107,537	148,665	47,405	100.470000	118.200000	211,744	17,572	5,603	990	-	147	236,056
Separate consolidated													
Total all school board taxation	0						3,454,593	746,482	246,287	48,383	1,528	3,211	4,500,484

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

West Lincoln 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	-	-	-	5,536
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	890,900	-	-	51,435
Winter Control	9	242,900	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	676
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,133,800	-	-	52,111
Environmental services					
Sanitary Sewer System	16	-	-	-	2,538
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	45,921
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	664,910	-	-	-
Pollution Control	21	143,676	-	-	-
--	22	-	-	-	-
Subtotal	23	808,586	-	-	48,459
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	-	-	-	196,531
Libraries	38	27,988	-	-	2,400
Other Cultural	39	-	-	-	-
Subtotal	40	27,988	-	-	198,931
Planning and Development					
Planning and Development	41	18,867	-	-	39,201
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	10,909	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	53,770
--	46	-	-	-	-
Subtotal	47	29,776	-	-	92,971
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,000,150	-	-	398,008

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

Municipality
West Lincoln 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	384,377	-	211,508	113,143	-	18,697	690,331
Protection to Persons and Property								
Fire	2	82,170	-	84,259	77,547	-	7,120	251,096
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	68,286	-	38,078	3,639	-	-	110,003
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	150,456	-	122,337	81,186	-	7,120	361,099
Transportation services								
Roadways	8	536,670	63,555	1,308,763	205,166	-	80,211	2,033,943
Winter Control	9	94,171	-	56,060	-	-	80,211	230,442
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	4,112	-	-	-	4,112
Street Lighting	12	-	-	28,169	4,245	-	5,000	37,414
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	630,841	63,555	1,397,104	209,411	-	5,000	2,305,911
Environmental services								
Sanitary Sewer System	16	21,039	1,484	4,817	-	-	-	27,340
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	92,490	-	41,871	756	-	5,620	129,497
Garbage Collection	19	-	-	136,497	-	-	-	136,497
Garbage Disposal	20	32,408	-	677,612	25,029	-	-	735,696
Pollution Control	21	-	-	127,349	11,293	-	-	138,642
--	22	-	-	-	-	-	647	-
Subtotal	23	145,937	1,484	988,146	37,078	-	4,973	1,167,672
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	18,601	-	7,700	-	26,301
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	18,601	-	7,700	-	26,301
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	103,335	-	177,783	65,427	14,611	-	361,156
Libraries	38	25,980	-	29,031	1,899	-	11,550	68,460
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	129,315	-	206,814	67,326	14,611	11,550	429,616
Planning and Development								
Planning and Development	41	110,279	-	162,750	8,239	-	-	281,268
Commercial and Industrial	42	-	-	856	177,891	-	-	178,747
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	1,431	-	1,712	1,000	-	-	4,143
Tile Drainage and Shoreline Assistance	45	-	53,770	-	-	-	-	53,770
--	46	-	-	-	-	-	-	-
Subtotal	47	111,710	53,770	165,318	187,130	-	-	517,928
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,552,636	118,809	3,109,828	695,274	22,311	-	5,498,858

1990 FINANCIAL INFORMATION RETURN		
Municipality		
West Lincoln Tp		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1990.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	30,302
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	157,561
Reserves and Reserve Funds	3	191,794
Subtotal	4	349,355
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	120,072
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	120,072
Grants and Loan Forgiveness		
Ontario	20	18,788
Canada	21	-
Other Municipalities	22	6,476
Subtotal	23	25,264
Other Financing		
Prepaid Special Charges	24	4,514
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	4,514
Total Sources of Financing	33	499,205
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	517,175
Subtotal	36	517,175
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	3,831
Total Applications	42	521,006
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	52,103
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	52,103
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	52,103
* - 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

West Lincoln Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	91,397
Protection to Persons and Property					
Fire	2	-	-	-	35,847
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	639
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	36,486
Transportation services					
Roadways	8	-	-	-	182,217
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	4,245
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	186,462
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	756
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	25,029
Pollution Control	21	-	-	-	11,293
--	22	-	-	-	-
Subtotal	23	-	-	-	37,078
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	13,475	-	-	94,616
Libraries	38	-	-	-	19
Other Cultural	39	-	-	-	-
Subtotal	40	13,475	-	-	94,635
Planning and Development					
Planning and Development	41	-	-	-	489
Commercial and Industrial	42	-	-	-	36,355
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	6,476	34,273
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	6,476	71,117
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	13,475	-	6,476	517,175

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

West Lincoln 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	117,822	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	117,822
Environmental services			
Sanitary Sewer System	16	8,529	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	8,529
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	-	
Tile Drainage and Shoreline Assistance	45	136,747	
--	46	-	
	Subtotal	47	136,747
Electricity	48	1,000	
Gas	49	-	
Telephone	50	-	
	Total	51	264,098

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

West Lincoln Tp

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	-
: To Canada and agencies		2	20,756
: To other		3	118,822
Subtotal		4	139,578
Plus: All debt assumed by the municipality from others		5	136,747
Less: All debt assumed by others			
:Ontario		6	-
:Schoolboards		7	-
:Other municipalities		8	12,227
Subtotal		9	12,227
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	264,098
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	146,276
Long term bank loans		18	-
Lease purchase agreements		19	117,822
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	249,086
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	249,086

Municipality

West Lincoln Tp

For the year ended December 31, 1990.

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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 \$		
Recovered from the consolidated revenue fund							
- general tax rates *	50	53,355		10,200			
- special are rates and special charges	51	990		494			
- benefitting landowners	52	40,233		13,537			
- user rates (consolidated entities)	53	-		-			
Recovered from reserve funds	54	-		-			
Recovered from unconsolidated entities							
- hydro	55	1,000		205			
- gas and telephone	57	-		-			
--	56	-		-			
--	58	-		-			
--	59	-		-			
Total	78	95,578		24,436			
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	44,136	28,778	-	-	1,000	100
1992	61	137,411	21,048	-	-	-	-
1993	62	23,395	6,487	-	-	-	-
1994	63	16,434	4,494	-	-	-	-
1995	64	14,139	3,213	-	-	-	-
1996-2000	65	27,583	4,545	-	-	-	-
2001 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	263,098	68,565	-	-	1,000	100
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1991	72					297,800	
1992	73					614,100	
1993	74					742,000	
1994	75					873,100	
1995	76					996,000	
Total	77					3,523,000	
10. Other notes (attach supporting schedules as required)							

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Lincoln Tp

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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		1,442,601	17,202	1,459,803									
Special pupose requisitions														
Water rate	2		-	-	-									
Transit rate	3		-	-	-									
Sewer rate	4		17,584	-	17,584									
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	-	2,828	1,460,185	17,202	1,477,387	1,449,363	28,084	-	-	-	1,477,447	-	2,768
Special purpose requisitions														
Water	12		-	-	-									
Transit	13		-	-	-									
Sewer	14		-	-	-									
Library	15		-	-	-									
--	16		-	-	-									
--	17		-	-	-									
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-		
Speical charges	19	-	107,914	-	107,914	107,914	-	-	-	-	107,914	-		
Direct water billings	20	-	68,109	-	68,109	68,109	-	-	-	-	68,109	-		
Sewer surcharge on direct water billings	21	-	31,295	-	31,295	31,295	-	-	-	-	31,295	-		
Total region or county	22	-	2,828	1,667,503	17,202	1,684,705	1,656,681	28,084	-	-	-	1,684,765	-	2,768

1990 FINANCIAL INFORMATION RETURN

Municipality

West Lincoln 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	-	1,690	2,016,052	25,811	153	2,042,016	2,002,079	39,741	-	153	2,041,973	-	1,733
--	31	-	-	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)														
--	40	-	-	243,324	1,173	-	244,497	243,669	828	-	-	244,497	-	-
--	41	-	-	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)														
--	50	-	891	1,952,393	25,001	146	1,977,540	1,939,534	37,790	-	146	1,977,470	-	961
--	51	-	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)														
--	70	-	-	235,706	1,137	-	236,843	236,056	787	-	-	236,843	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	2,581	4,447,475	53,122	299	4,500,896	4,421,338	79,146	-	299	4,500,783	-	2,694

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

West Lincoln Tp

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15

		1	
		\$	
Balance at the beginning of the year	1	2,024,665	
Revenues			
Contributions from revenue fund	2	537,713	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	83,690	
Recreational land (the Planning Act)	61	25,604	
Investment income - from own funds	5	41,894	
- other	6	-	
--	9	250	
--	10	29,129	
--	11	1,630	
--	12	-	
Total revenue	13	719,910	
Expenditures			
Transferred to capital fund	14	191,794	
Transferred to revenue fund	15	226,425	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	1,518	
--	21	-	
Total expenditure	22	419,737	
Balance at the end of the year for:			
Reserves	23	1,879,744	
Reserve Funds	24	445,094	
	Total 25	2,324,838	
Analysed as follows:			
Working funds	26	199,731	
Contingencies	27	228,294	
Ministry of the Environment funds for renewals, etc			
- sewer	28	89,782	
- water	29	-	
Replacement of equipment	30	245,341	
Sick leave	31	146,096	
Insurance	32	15,112	
Workers' compensation	33	-	
Capital expenditure - general administration	34	406,543	
- roads	35	34,312	
- sanitary and storm sewers	36	-	
- parks and recreation	64	11,211	
- library	65	18,654	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	444,361	
- other and unspecified	42	21,549	
Lot levies and subdivider contributions	44	240,769	
Recreational land (the Planning Act)	46	131,288	
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	21,074	
Waste Site	53	10,006	
Police Commission	54	48,540	
Municipal Election	55	750	
Business Improvement Area	56	3,675	
--	57		
Total	58	2,324,838	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Lincoln Tp

For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	205,148	-
Accounts receivable			
Canada	2	-	
Ontario	3	1,047,759	
Region or county	4	392	
Other municipalities	5	4,957	
School Boards	6	766,185	portion of taxes
Waterworks	7	18,073	receivable for
Other (including unorganized areas)	8	53,303	business taxes
Taxes receivable			
Current year's levies	9	622,828	17,517
Previous year's levies	10	124,818	-
Prior year's levies	11	41,064	-
Penalties and interest	12	67,112	-
Less allowance for uncollectables (negative)	13	- 4,240	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	189,518	portion of line 20
Capital outlay to be recovered in future years	19	264,098	for tax sale / tax
Other long term assets	20	18,605	registration
	21	3,419,620	236
Total			

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Lincoln Tp

For the year ended December 31, 1990.

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	25,748		
Ontario	27	17,851		
Region or county	28	33,340		
Other municipalities	29	23,935		
School Boards	30	-		
Trade accounts payable	31	-		
Other	32	284,807		
Other current liabilities	33	146,512		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	117,822		
- special area rates and special charges	35	8,529		
- benefitting landowners	36	136,747		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	1,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,324,838		
Accumulated net revenue (deficit)				
General revenue	42	219,318		
Special charges and special areas (specify)				
--	43	6,168		
--	44	137,416		
--	45	12,275		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 15,295		
Libraries	49	17,230		
Cemetaries	50	-		
Recreation, community centres and arenas	51	- 21,056		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 2,768		
School boards	57	- 2,694		
Unexpended capital financing / (unfinanced capital outlay)	58	- 52,103		
Total	59	3,419,620		

STATISTICAL DATA

For the year ended December 31, 1990.

1															
1. Number of continuous full time employees as at December 31															
Administration												1	5		
Non-line Department Support Staff												2	6		
Fire												3	-		
Police												4	-		
Transit												5	-		
Public Works												6	20		
Health Services												7	-		
Homes for the Aged												8	-		
Other Social Services												9	-		
Parks and Recreation												10	2		
Libraries												11	-		
Planning												12	2		
Total												13	35		
continuous full time employees December 31															
other															
1 \$															
2 \$															
2. Total expenditures during the year on:															
Wages and salaries												14	1,125,619	176,444	
Employee benefits												15	153,349	4,551	
1 \$															
3. Reductions of tax roll during the year (lower tier municipalities only)															
Cash collections: Current year's tax												16	7,664,621		
Previous years' tax												17	434,168		
Penalties and interest												18	99,082		
Subtotal												19	8,197,871		
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	35,754		
- recoverable from general municipal revenues												25	12,560		
Transfers to tax sale and tax registration accounts												26	234		
The Municipal Elderly Residents' Assistance Act - reductions												27	-		
- refunds												28	-		
Other (specify)												80	-		
Total reductions												29	8,246,419		
Amounts added to the tax roll for collection purposes only												30	53,770		
Business taxes written off under subsection 495(1) of the Municipal Act												81	25,525		
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	19900223		
Due date of last installment (YYYYMMDD)												33	19900425		
Final billings: Number of installments												34	2		
Due date of first installment (YYYYMMDD)												35	19900828		
Due date of last installment (YYYYMMDD)												36	19901026		
													\$		
Supplementary taxes levied with 1994 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 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	-	-	-
in 1993												59	-	-	-
in 1994												60	-	-	-
in 1995												61	-	-	-
in 1996												62	-	-	-
Total												63	-	-	-

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	88,580		4,615	
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	861	118,785	35,487	
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	873	23,725	7,579	
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	327,800	51,616	-	379,416
Approved in 1990					68	-	600,000	-	600,000
Financed in 1990					69	-	-	-	-
No long term financing necessary					70	-	-	-	-
Approved but not financed as at December 31, 1990					71	327,800	651,616	-	979,416
Applications submitted but not approved as at Decemeber 31, 1990					72	-	-	-	-
12. Forecast of total revenue fund expenditures									
					1991	1992	1993	1994	1995
					1	2	3	4	5
					\$	\$	\$	\$	\$
					73	-	-	-	-