

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 11001

MUNICIPALITY OF: Amherst Island Tp

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Amherst Island Tp

**1**  
3

For the year ended December 31, 1991.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	368,455	31,514	205,764	131,177
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>368,455</b>	<b>31,514</b>	<b>205,764</b>	<b>131,177</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	115	-	-	115
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	<b>18</b>	<b>115</b>	<b>-</b>	<b>-</b>	<b>115</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
<b>Subtotal</b>	<b>28</b>	<b>35,831</b>	<b>-</b>	<b>-</b>	<b>35,831</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	1,114,953			1,114,953
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	128,906			128,906
<b>Subtotal</b>	<b>33</b>	<b>1,243,859</b>			<b>1,243,859</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	100			100
Licences and permits	35	3,418	-	-	3,418
Fines	37	-			-
Penalties and interest on taxes	38	6,100			6,100
Investment income - from own funds	39	-			-
- other	40	6,798			6,798
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	6,000			6,000
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	2,100			2,100
<b>Subtotal</b>	<b>50</b>	<b>24,516</b>	<b>-</b>	<b>-</b>	<b>24,516</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>1,672,776</b>	<b>31,514</b>	<b>205,764</b>	<b>1,435,498</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Amherst Island Tp

2LT - OP

4

	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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	40,271	4	-	79.300000	93.294000	3,195	-	-	-	-	-	3,195
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						199,419	5,559	239	503	30	14	205,764





# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Amherst Island Tp

**3**

7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	2,245
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	9,895	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	9,895	-	-	-
<b>Transportation services</b>					
Roadways	8	70,550	-	-	-
Winter Control	9	11,850	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	1,001,590	-	-	102,502
<b>Subtotal</b>	15	1,083,990	-	-	102,502
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	11,475	-	-	273
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	11,475	-	-	273
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	4,268	-	-	5,407
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	4,268	-	-	5,407
<b>Planning and Development</b>					
Planning and Development	41	5,325	-	-	5,100
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	13,379
--	46	-	-	-	-
<b>Subtotal</b>	47	5,325	-	-	18,479
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	1,114,953	-	-	128,906

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Amherst Island Tp
-------------------

4  
8

For the year ended December 31, 1991.

		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
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	21,327	-	19,555	7,088	-	-	47,970
<b>Protection to Persons and Property</b>								
Fire	2	4,948	-	8,079	14,634	-	-	27,661
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	2,646	-	4,949	1,734	9,895	-	19,224
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	7,594	-	13,028	16,368	9,895	-	46,885
<b>Transportation services</b>								
Roadways	8	93,820	-	42,862	2,594	-	-	139,276
Winter Control	9	10,875	-	8,208	-	-	-	19,083
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	910	-	-	-	910
Air Transportation	13	-	-	-	-	-	-	-
--	14	932,552	-	189,226	572	-	-	1,122,350
<b>Subtotal</b>	15	1,037,247	-	241,206	3,166	-	-	1,281,619
<b>Environmental services</b>								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	4,433	-	22,865	-	-	-	27,298
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	4,433	-	22,865	-	-	-	27,298
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	5,324	-	-	-	5,324
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	-	-	5,324	-	-	-	5,324
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	-	-	-
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	-	-	36,583	1,035	-	-	37,618
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
<b>Subtotal</b>	40	-	-	36,583	1,035	-	-	37,618
<b>Planning and Development</b>								
Planning and Development	41	-	-	16,085	-	-	-	16,085
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	13,379	-	-	-	-	13,379
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	-	13,379	16,085	-	-	-	29,464
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	1,070,601	13,379	354,646	27,657	9,895	-	1,476,178

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Amherst Island Tp

**5**  
9

## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	1,934
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	22,657
Reserves and Reserve Funds	3	3,719
<b>Subtotal</b>	4	26,376
<b>Long Term Liabilities Incurred</b>		
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	-
<b>Subtotal *</b>	18	-
<b>Grants and Loan Forgiveness</b>		
Ontario	20	106,272
Canada	21	-
Other Municipalities	22	-
<b>Subtotal</b>	23	106,272
<b>Other Financing</b>		
Prepaid Special Charges	24	118
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
<b>Subtotal</b>	32	118
<b>Total Sources of Financing</b>	33	132,766
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	132,648
<b>Subtotal</b>	36	132,648
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
<b>Subtotal</b>	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	-
<b>Total Applications</b>	42	132,648
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	1,816
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	-
<b>To be Recovered From:</b>		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	1,816
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	1,816
*	19	-

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Amherst Island Tp

**6**  
10

	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	1	-	-	2,088
<b>Protection to Persons and Property</b>				
Fire	2	-	-	14,633
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	1,024	-	2,759
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	1,024	-	17,392
<b>Transportation services</b>				
Roadways	8	100,100	-	102,694
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	5,148	-	5,720
<b>Subtotal</b>	15	105,248	-	108,414
<b>Environmental services</b>				
Sanitary Sewer System	16	-	-	-
Storm Sewer System	17	-	-	-
Waterworks System	18	-	-	-
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
<b>Subtotal</b>	23	-	-	-
<b>Health Services</b>				
Public Health Services	24	-	-	-
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	-
--	29	-	-	-
<b>Subtotal</b>	30	-	-	-
<b>Social and Family Services</b>				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
<b>Subtotal</b>	36	-	-	-
<b>Recreation and Cultural Services</b>				
Parks and Recreation	37	-	-	4,754
Libraries	38	-	-	-
Other Cultural	39	-	-	-
<b>Subtotal</b>	40	-	-	4,754
<b>Planning and Development</b>				
Planning and Development	41	-	-	-
Commercial and Industrial	42	-	-	-
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
<b>Subtotal</b>	47	-	-	-
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
<b>Total</b>	51	106,272	-	132,648

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Amherst Island Tp

**7**  
11

For the year ended December 31, 1991.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
	Subtotal 7	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
	Subtotal 15	-
<b>Environmental services</b>		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	Subtotal 23	-
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
	Subtotal 30	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
	Subtotal 36	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
	Subtotal 40	-
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	22,275
--	46	-
	Subtotal 47	22,275
Electricity	48	-
Gas	49	-
Telephone	50	-
	Total 51	22,275

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Amherst Island Tp

**8**  
12

For the year ended December 31, 1991.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	22,275
: To Canada and agencies	2	-
: To other	3	-
<b>Subtotal</b>	<b>4</b>	<b>22,275</b>
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
<b>Subtotal</b>	<b>9</b>	<b>-</b>
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	-
<b>Subtotal</b>	<b>14</b>	<b>-</b>
<b>Total</b>	<b>15</b>	<b>22,275</b>
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	22,275
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	22	-
--	23	-
--	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
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	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
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	-
<b>Total</b>	<b>45</b>	<b>-</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

Amherst Island Tp

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

	principal		interest	
	1	2	1	2
	\$	\$	\$	\$
7. 1991 Debt Charges				
Recovered from the consolidated revenue fund				
- general tax rates *	50	-	-	
- special are rates and special charges	51	-	-	
- benefitting landowners	52	10,961	2,418	
- user rates (consolidated entities)	53	-	-	
Recovered from reserve funds	54	-	-	
Recovered from unconsolidated entities				
- hydro	55	-	-	
- gas and telephone	56	-	-	
--	57	-	-	
--	58	-	-	
--	59	-	-	
<b>Total</b>	78	10,961	2,418	

	recoverable from the		recoverable from		recoverable from		
	consolidated revenue fund		reserve funds		unconsolidated entities		
	principal	interest	principal	interest	principal	interest	
	1	2	3	4	5	6	
	\$	\$	\$	\$	\$	\$	
1992	60	10,094	1,788	-	-	-	-
1993	61	1,740	599	-	-	-	-
1994	62	1,740	599	-	-	-	-
1995	63	1,740	599	-	-	-	-
1996	64	1,740	599	-	-	-	-
1997-2001	65	5,221	1,800	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	71	22,275	5,984	-	-	-	-

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

	1	
	\$	\$
9. Future principal payments on EXPECTED NEW debt		
1992	72	-
1993	73	-
1994	74	-
1995	75	-
1996	76	-
<b>Total</b>	77	-

10. Other notes (attach supporting schedules as required)

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Amherst Island Tp

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>UPPER TIER</b>											
Included in general tax rate for upper tier purposes											
General requisition	1	27,015	72	27,087							
Special pupose requisitions											
Water rate	2	-	-	-							
Transit rate	3	-	-	-							
Sewer rate	4	-	-	-							
Library rate	5	4,437	12	4,449							
Road rate	6	-	-	-							
--	7	-	-	-							
--	8	-	-	-							
Payments in lieu of taxes	9	-	-	-							
Telephone and telegraph taxation	10	-	-	-							
<b>Subtotal levied by mill rate -- general</b>	11	5	31,452	84	31,536	30,823	691	-	-	31,514	-
<b>Special purpose requisitions</b>											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-
<b>Speical charges</b>	19	-	-	-	-	-	-	-	-	-	-
<b>Direct water billings</b>	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	5	31,452	84	31,536	30,823	691	-	-	31,514	-

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Amherst Island Tp

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	6	99,237	281	-	99,518	97,002	2,546	-	-	99,548	36
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	14	8,761	-	-	8,761	8,716	45	-	-	8,761	14
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	93,963	266	-	94,229	91,928	2,291	-	-	94,219	10
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	3,236	-	-	3,236	3,195	41	-	-	3,236	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	<b>20</b>	<b>205,197</b>	<b>547</b>	<b>-</b>	<b>205,744</b>	<b>200,841</b>	<b>4,923</b>	<b>-</b>	<b>-</b>	<b>205,764</b>	<b>40</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Amherst Island Tp

**10**

15

For the year ended December 31, 1991.

		1 \$
<b>Balance at the beginning of the year</b>	1	58,598
<b>Revenues</b>		
Contributions from revenue fund	2	5,000
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	6,000
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	1,080
--	9	225
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	12,305
<b>Expenditures</b>		
Transferred to capital fund	14	3,719
Transferred to revenue fund	15	6,000
Charges for long term liabilities - principal and interest	16	-
--	63	1,320
--	20	-
--	21	-
<b>Total expenditure</b>	22	11,039
<b>Balance at the end of the year for:</b>		
Reserves	23	43,606
Reserve Funds	24	16,258
<b>Total</b>	25	59,864
<b>Analysed as follows:</b>		
Working funds	26	38,606
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	5,000
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	6,127
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	10,131
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	59,864

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Amherst Island Tp

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1991.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	24,274	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	9,837	
Ontario	3	96,497	
Region or county	4	322	
Other municipalities	5	-	
School Boards	6	1,414	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	419	business taxes
Taxes receivable			
Current year's levies	9	27,530	-
Previous year's levies	10	9,150	-
Prior year's levies	11	926	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	3,890	portion of line 20 for tax sale / tax registration
<b>Capital outlay to be recovered in future years</b>	19	22,275	
<b>Other long term assets</b>	20	-	-
<b>Total</b>	21	196,534	

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Amherst Island Tp

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	90,980				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	126				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	54,061				
Other	32	-				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	-				
- special area rates and special charges	35	-				
- benefitting landowners	36	22,275				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	59,864				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	30,911				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	-				
Cemetaries	50	1,930				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	17				
School boards	57	40				
Unexpended capital financing / (unfinanced capital outlay)	58	1,816				
<b>Total</b>	59	196,534				



# 1991 FINANCIAL INFORMATION RETURN

Municipality

Amherst Island Tp

12  
17

## STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	50,723	1,937		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1991 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	39	-	-	-	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
		number of residential units	1991 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, 1991	67	2,000	80,355	-	82,355	
Approved in 1991	68	-	-	-	-	
Financed in 1991	69	-	-	-	-	
No long term financing necessary	70	-	-	-	-	
Approved but not financed as at December 31, 1991	71	2,000	80,355	-	82,355	
Applications submitted but not approved as at Decemeber 31, 1991	72	-	-	-	-	
12. Forecast of total revenue fund expenditures						
		1992	1993	1994	1995	1996
		1	2	3	4	5
		\$	\$	\$	\$	\$
	73	-	-	-	-	-