

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 40023

MUNICIPALITY OF: Bayfield V

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Bayfield V

1
3

For the year ended December 31, 1991.

		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	926,629	156,046	517,417	253,166
Direct water billings on ratepayers -- own municipality	2	6,399	-		6,399
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	933,028	156,046	517,417	259,565
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	1,760	671	-	1,089
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	6,553	1,110	3,696	1,747
Ontario Hydro	13	553	211	-	342
Liquor Control Board of Ontario	14	670	255	-	415
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	9,536	2,247	3,696	3,593
ONTARIO UNCONDITIONAL GRANTS					
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				
Subtotal	28	55,182	-	-	55,182
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	110,162			110,162
Canada specific grants	30	7,710			7,710
Other municipalities - grants and fees	31	61,915			61,915
Fees and service charges	32	204,730			204,730
Subtotal	33	384,517			384,517
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	7,220	-	-	7,220
Fines	37	-			-
Penalties and interest on taxes	38	20,883			20,883
Investment income - from own funds	39	-			-
- other	40	9,311			9,311
Sales of publications, equipment, etc	42	15,007			15,007
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	19,809			19,809
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	72,230	-	-	72,230
TOTAL REVENUE	51	1,454,493	158,293	521,113	775,087

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Bayfield V

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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Secondary separate													
General	0	2,314,400	30,402	13,450	5.864000	6.899000	13,571	210	93	7	92	27	14,000
Separate consolidated													
Total all school board taxation	0						403,275	86,081	23,624	1,297	1,569	1,571	517,417

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Bayfield V

3

7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	1,958
Protection to Persons and Property					
Fire	2	-	-	29,604	3,385
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	29,604	3,385
Transportation services					
Roadways	8	78,285	-	25,217	384
Winter Control	9	13,815	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	7,710	-	104,456
Subtotal	15	92,100	7,710	25,217	104,840
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	7,536	-	-	-
Subtotal	23	7,536	-	-	-
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	68,525
Libraries	38	-	-	4,594	-
Other Cultural	39	4,526	-	-	15,895
Subtotal	40	10,526	-	6,594	84,420
Planning and Development					
Planning and Development	41	-	-	-	1,811
Commercial and Industrial	42	-	-	500	4,054
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	4,262
--	46	-	-	-	-
Subtotal	47	-	-	500	10,127
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	110,162	7,710	61,915	204,730

1991 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

ANALYSIS OF REVENUE FUND EXPENDITURES

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
		\$	\$	\$	\$	\$	\$	\$
General Government	1	72,609	-	53,324	3,241	-	-	129,174
Protection to Persons and Property								
Fire	2	17,073	-	28,629	5,907	-	-	51,609
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	8,297	-	8,297
Protective inspection and control	5	4,489	-	-	-	-	-	4,489
Emergency measures	6	-	-	2,887	-	-	-	2,887
Subtotal	7	21,562	-	31,516	5,907	8,297	-	67,282
Transportation services								
Roadways	8	62,257	18,393	82,845	4,468	-	-	167,963
Winter Control	9	11,116	-	14,735	-	-	-	25,851
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	9,075	2,384	-	-	11,459
Air Transportation	13	-	-	-	-	-	-	-
--	14	23,021	-	65,219	25,443	2,500	-	116,183
Subtotal	15	96,394	18,393	171,874	32,295	2,500	-	321,456
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	18,393	-	-	-	-	18,393
Waterworks System	18	-	-	4,479	-	-	-	4,479
Garbage Collection	19	-	-	30,536	-	-	-	30,536
Garbage Disposal	20	-	-	35,058	7,536	-	-	42,594
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	18,393	70,073	7,536	-	-	96,002
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	44,038	-	74,000	3,740	-	-	121,778
Libraries	38	-	-	2,737	-	-	-	2,737
Other Cultural	39	2,146	-	11,361	-	-	-	13,507
Subtotal	40	46,184	-	88,098	3,740	-	-	138,022
Planning and Development								
Planning and Development	41	72	-	991	-	-	-	1,063
Commercial and Industrial	42	-	-	12,865	-	-	-	12,865
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	200	-	200
Tile Drainage and Shoreline Assistance	45	-	4,262	-	-	-	-	4,262
--	46	-	-	-	-	-	-	-
Subtotal	47	72	4,262	13,856	-	200	-	18,390
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	236,821	41,048	428,741	52,719	10,997	-	770,326

1991 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

5
9

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	37,730
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	45,183
Reserves and Reserve Funds	3	86,213
Subtotal	4	131,396
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	105,955
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	105,955
Grants and Loan Forgiveness		
Ontario	20	19,948
Canada	21	-
Other Municipalities	22	112,748
Subtotal	23	132,696
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	1,727
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	500
--	30	-
--	31	-
Subtotal	32	2,227
Total Sources of Financing	33	372,274
Applications		
Own Expenditures		
Short Term Interest Costs	34	7,712
Other	35	335,420
Subtotal	36	343,132
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	343,132
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	8,588
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	8,588
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	8,588
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Bayfield V

6
10

	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	3,241
Protection to Persons and Property				
Fire	2	19,948	-	112,748
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
Subtotal	7	19,948	-	112,748
Transportation services				
Roadways	8	-	-	14,783
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	2,384
Air Transportation	13	-	-	-
--	14	-	-	25,442
Subtotal	15	-	-	42,609
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	-	-	4,241
Libraries	38	-	-	-
Other Cultural	39	-	-	-
Subtotal	40	-	-	4,241
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	19,948	-	112,748
				343,132

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Bayfield V

7
11

For the year ended December 31, 1991.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	105,955
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	105,955
Transportation services		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	-
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	-
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	18,840
--	46	-
Subtotal	47	18,840
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	124,795

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Bayfield V

8
12

For the year ended December 31, 1991.

		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	18,840
: To Canada and agencies	2	-
: To other	3	105,955
Subtotal	4	124,795
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	124,795
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	18,840
Long term bank loans	18	105,955
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	21	-
--	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	-

1991 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

8
12

For the year ended December 31, 1991.

6. Ministry of the Environment Provincial Projects		accumulated	total	debt
		surplus (deficit)	outstanding	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. 1991 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	34,000		2,786	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	2,551		1,711	
- 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	36,551		4,497	

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
		\$	\$	\$	\$	\$	\$
1992	60	23,755	9,983	-	-	-	-
1993	61	23,975	8,083	-	-	-	-
1994	62	24,214	6,164	-	-	-	-
1995	63	24,471	4,227	-	-	-	-
1996	64	25,703	2,270	-	-	-	-
1997-2001	65	2,677	215	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	124,795	30,942	-	-	-	-

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

9. Future principal payments on EXPECTED NEW debt		1
		\$
1992	72	-
1993	73	10,000
1994	74	10,000
1995	75	10,000
1996	76	10,000
Total	77	40,000

10. Other notes (attach supporting schedules as required)

1991 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General requisition	1	156,955	1,338	158,293							
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	-	156,955	1,338	158,293	153,733	2,313	-	2,247	-	158,293
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	-	156,955	1,338	158,293	153,733	2,313	-	2,247	-	158,293

1991 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	-	266,324	2,281	-	268,605	262,771	4,062	1,772	-	268,605	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	16,338	146	-	16,484	16,140	97	247	-	16,484	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	219,845	1,884	-	221,729	216,914	3,353	1,462	-	221,729	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	14,169	126	-	14,295	14,000	80	215	-	14,295	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	516,676	4,437	-	521,113	509,825	7,592	3,696	-	521,113	-

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Bayfield V

10

15

For the year ended December 31, 1991.

		1 \$
Balance at the beginning of the year	1	210,194
Revenues		
Contributions from revenue fund	2	7,536
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	1,615
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	9,151
Expenditures		
Transferred to capital fund	14	86,213
Transferred to revenue fund	15	19,809
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	106,022
Balance at the end of the year for:		
Reserves	23	108,258
Reserve Funds	24	5,065
Total	25	113,323
Analysed as follows:		
Working funds	26	96,048
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	27
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	174
Waste Site	53	8,036
Police Commission	54	5,038
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	113,323

1991 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	117,904	50,165
Accounts receivable			
Canada	2	-	
Ontario	3	39,900	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	8,777	business taxes
Taxes receivable			
Current year's levies	9	87,907	1,667
Previous year's levies	10	58,307	1,276
Prior year's levies	11	18,144	71
Penalties and interest	12	6,445	373
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	33,038	portion of line 20
Capital outlay to be recovered in future years	19	124,795	for tax sale / tax
Other long term assets	20	-	registration
Total	21	495,217	-

1991 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	100,000				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	-				
Region or county	28	72				
Other municipalities	29	-				
School Boards	30	240				
Trade accounts payable	31	30,501				
Other	32	26,246				
Other current liabilities	33	14,557				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	105,955				
- special area rates and special charges	35	-				
- benefitting landowners	36	18,840				
- 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	113,323				
Accumulated net revenue (deficit)						
General revenue	42	6,110				
Special charges and special areas (specify)						
--	43	87,707				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	6,094				
--	53	6,380				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	8,588				
Total	59	495,217				

1991 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

12
17

STATISTICAL DATA

For the year ended December 31, 1991.

		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	143,265
Employee benefits		15	19,200
			41,149
			1,336

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections:	Current year's tax	16	839,393
	Previous years' tax	17	51,328
	Penalties and interest	18	23,917
	Subtotal	19	914,638
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			
- recoverable from general municipal revenues		24	5,317
		25	1,956
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	921,911
Amounts added to the tax roll for collection purposes only		30	27,942
Business taxes written off under subsection 495(1) of the Municipal Act		81	193

		1	
4. Tax due dates for 1991 (lower tier municipalities only)			
Interim billings:	Number of installments	31	2
	Due date of first installment (YYYYMMDD)	32	19910301
	Due date of last installment (YYYYMMDD)	33	19910601
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19910901
	Due date of last installment (YYYYMMDD)	36	19911101
			\$
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	40,000	-	40,000
in 1993		59	-	-	-
in 1994		60	-	-	-
in 1995		61	-	-	-
in 1996		62	-	-	-
	Total	63	40,000	-	40,000

1991 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

12
17

STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	3,992		2,546
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	50	6,399	-
	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	
		66	-	-	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing					
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	10,400	150,000	-	160,400
Approved in 1991	68	-	-	-	-
Financed in 1991	69	-	105,955	-	105,955
No long term financing necessary	70	-	44,045	-	44,045
Approved but not financed as at December 31, 1991	71	10,400	-	-	10,400
Applications submitted but not approved as at Decemeber 31, 1991	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
73		808,843	849,285	891,749	936,336
					983,153