

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 40011

MUNICIPALITY OF: Hensall V

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Hensall V

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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	953,388	141,674	470,282	341,432
Direct water billings on ratepayers -- own municipality	2	81,776	-		81,776
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	35,081	-		35,081
-- other municipalities	5	-	-		-
Subtotal	6	1,070,244	141,674	470,282	458,288
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	552	168		383
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	268	82	-	186
Other	15	-	-	-	-
Municipal enterprises	16	1,558	237	782	539
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	2,378	487	782	1,108
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	69,807	-	-	69,807
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	45,135			45,135
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	62,308			62,308
Fees and service charges	32	160,483			160,483
Subtotal	33	267,926			267,926
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	8,499	-	-	8,499
Fines	37	515			515
Penalties and interest on taxes	38	5,348			5,348
Investment income - from own funds	39	-			-
- other	40	18,468			18,468
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	32,830	-	-	32,830
TOTAL REVENUE	51	1,443,185	142,162	471,064	829,960

For the year ended December 31, 1991.

Hensall V

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II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Hensall V

2LT - OP
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III. School board purposes

Elementary public

Elementary separate

Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		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	1,967,895	152,058	52,015	5.864000	6.899000	11,540	1,049	359	22	-	-	12,970
Separate consolidated													
Total all school board taxation	0						197,462	191,524	73,546	2,077	1,802	3,871	470,282

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Hensall V

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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	2,484	-	-	4,909
Protection to Persons and Property					
Fire	2	-	-	23,698	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	23,698	-
Transportation services					
Roadways	8	17,130	-	22,409	90
Winter Control	9	8,824	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	25,954	-	22,409	90
Environmental services					
Sanitary Sewer System	16	10,697	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	6,445
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	8,501	32,241
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	10,697	-	8,501	38,686
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	6,000	-	7,700	113,974
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	6,000	-	7,700	113,974
Planning and Development					
Planning and Development	41	-	-	-	1,810
Commercial and Industrial	42	-	-	-	1,015
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	2,825
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	45,135	-	62,308	160,483

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality

Hensall V

		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	85,498	-	44,083	8,241	-	9,400	128,422
Protection to Persons and Property								
Fire	2	17,719	-	21,844	8,330	-	8,812	56,704
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	9,825	-	9,825
Protective inspection and control	5	4,241	-	2,189	-	-	-	6,430
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	21,960	-	24,033	8,330	9,825	8,812	72,959
Transportation services								
Roadways	8	43,509	-	24,287	81,069	-	6,500	142,365
Winter Control	9	10,898	-	5,610	-	-	-	16,508
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	14,735	4,577	-	-	19,312
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	54,407	-	44,632	85,646	-	6,500	178,185
Environmental services								
Sanitary Sewer System	16	-	-	25,280	-	10,332	6,500	42,113
Storm Sewer System	17	-	-	1,413	1,027	-	-	2,440
Waterworks System	18	34,424	-	34,761	20,966	-	7,312	82,840
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	1,664	-	94,651	1,642	-	-	97,956
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	36,088	-	156,106	23,634	10,332	812	225,349
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	50	-	50
Cemeteries	28	-	-	-	-	1,000	-	1,000
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	1,050	-	1,050
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	450	-	450
Assitance to Children	33	-	-	-	-	150	-	150
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	600	-	600
Recreation and Cultural Services								
Parks and Recreation	37	88,334	-	92,199	5,362	3,135	5,400	194,430
Libraries	38	-	-	1,372	-	-	1,500	2,872
Other Cultural	39	-	-	-	-	1,450	-	1,450
Subtotal	40	88,334	-	93,571	5,362	4,585	6,900	198,752
Planning and Development								
Planning and Development	41	-	-	190	-	-	-	190
Commercial and Industrial	42	1,330	16,500	4,818	-	-	-	22,648
Residential Development	43	-	-	6,237	-	-	1,000	7,237
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	1,330	16,500	11,245	-	-	1,000	30,075
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	287,616	16,500	373,670	131,214	26,392	-	835,392

1991 FINANCIAL INFORMATION RETURN		
Municipality		
Hensall V		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1991.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	93,761
Reserves and Reserve Funds	3	-
Subtotal	4	93,761
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	92,800
Canada	21	-
Other Municipalities	22	859
Subtotal	23	93,659
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	-
Total Sources of Financing	33	187,420
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	187,420
Subtotal	36	187,420
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	187,420
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-
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	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-
* - 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

Hensall V

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	3,241
Protection to Persons and Property					
Fire	2	-	-	-	877
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	877
Transportation services					
Roadways	8	92,800	-	859	172,744
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	4,577
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	92,800	-	859	177,322
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	1,027
Waterworks System	18	-	-	-	2,949
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	1,642
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	5,618
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	-	-	-	362
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	362
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	92,800	-	859	187,420

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Hensall V

		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	-	
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	-	
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	45,000	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal 47	45,000	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	45,000	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Hensall V

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	45,000
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	45,000
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	45,000
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	-
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	45,000
--			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	7,887
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	7,887

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Hensall V

For the year ended December 31, 1991.

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	110,887	123,520	14,210	
- share of integrated projects	49	-	-	-	
7. 1991 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates *	50	-	-		
- special are rates and special charges	51	15,000	1,500		
- benefitting landowners	52	-	-		
- user rates (consolidated entities)	53	-	-		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	15,000	1,500		
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
		1	2	3	4
		\$	\$	\$	\$
1992	60	15,000	1,500	-	-
1993	61	15,000	1,500	-	-
1994	62	15,000	1,500	-	-
1995	63	-	-	-	-
1996	64	-	-	-	-
1997-2001	65	-	-	-	-
2002 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	45,000	4,500	-	-
* 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			-	
1994	74			-	
1995	75			-	
1996	76			-	
Total	77			-	
10. Other notes (attach supporting schedules as required)					

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Hensall V

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		135,714	2,346	138,060							
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		487	-	487							
Telephone and telegraph taxation	10		3,615	-	3,615							
Subtotal levied by mill rate -- general	11	-	139,816	2,346	142,162	138,060	3,615	-	487	-	142,162	-
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	-	139,816	2,346	142,162	138,060	3,615	-	487	-	142,162	-

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Hensall V

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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	-	238,544	4,219	-	242,763	235,510	6,825	429	-	242,763	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	15,056	25	-	15,081	14,951	130	-	-	15,081	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	196,665	3,483	-	200,148	194,419	5,375	354	-	200,148	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	13,050	22	-	13,072	12,970	102	-	-	13,072	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	463,315	7,750	-	471,064	457,850	12,432	782	-	471,064	-

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Hensall V

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		1 \$
Balance at the beginning of the year	1	136,408
Revenues		
Contributions from revenue fund	2	37,453
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	20
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	301
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	37,774
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	-
Balance at the end of the year for:		
Reserves	23	168,361
Reserve Funds	24	5,821
Total	25	174,182
Analysed as follows:		
Working funds	26	63,747
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	33,000
- roads	35	30,350
- sanitary and storm sewers	36	-
- parks and recreation	64	12,000
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	29,264
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	5,297
Parking revenues	45	524
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	174,182

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Hensall V

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For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	93,261	-
Accounts receivable			
Canada	2	8,037	
Ontario	3	61,404	
Region or county	4	22,409	
Other municipalities	5	8,668	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	29,635	business taxes
Taxes receivable			
Current year's levies	9	20,082	716
Previous year's levies	10	12,406	4,123
Prior year's levies	11	283	-
Penalties and interest	12	3,057	778
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	130	portion of line 20
Capital outlay to be recovered in future years	19	45,000	for tax sale / tax
Other long term assets	20	-	registration
	21	304,371	-
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Hensall V

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16

For the year ended December 31, 1991.

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	-		
Ontario	27	-		
Region or county	28	349		
Other municipalities	29	-		
School Boards	30	996		
Trade accounts payable	31	47,584		
Other	32	-		
Other current liabilities	33	877		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	45,000		
- benefitting landowners	36	-		
- 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	174,182		
Accumulated net revenue (deficit)				
General revenue	42	- 88,275		
Special charges and special areas (specify)				
--	43	118,726		
--	44	4,835		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	98		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	304,371		

STATISTICAL DATA

For the year ended December 31, 1991.

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

		continuous full time employees December 31		other	
2. Total expenditures during the year on:		1		2	
Wages and salaries		\$		\$	
14		174,788		77,828	
15		26,352		8,648	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:		16		905,626	
Current year's tax		17		18,839	
Previous years' tax		18		4,360	
Penalties and interest		19		928,825	
Subtotal		20		-	
Discounts allowed		22		-	
Tax adjustments under section 362 and 363 of the Municipal Act		23		-	
- amounts added to the roll (negative)					
- amounts written off		24		19,111	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act		25		11,148	
- recoverable from upper tier and school boards		26		-	
- recoverable from general municipal revenues		27		-	
Transfers to tax sale and tax registration accounts		28		-	
The Municipal Elderly Residents' Assistance Act - reductions		29		-	
- refunds		80		-	
Other (specify)		29		959,084	
Total reductions		30		-	
Amounts added to the tax roll for collection purposes only		81		-	
Business taxes written off under subsection 495(1) of the Municipal Act				-	

		1			
4. Tax due dates for 1991 (lower tier municipalities only)					
Interim billings:		31		2	
Number of installments		32		19910215	
Due date of first installment (YYYYMMDD)		33		19910515	
Due date of last installment (YYYYMMDD)		34		2	
Final billings:		35		19910815	
Number of installments		36		19911115	
Due date of first installment (YYYYMMDD)				\$	
Due date of last installment (YYYYMMDD)		37		-	
Supplementary taxes levied with1994 due date					

		long term financing requirements			
5. Projected capital expenditures and long term financing requirements as at December 31		gross expenditures	approved by the O.M.B. or Concil	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		58			
in 1992		200,000	-	-	200,000
in 1993		59			
in 1994		200,000	-	-	200,000
in 1995		60			
in 1996		210,000	-	-	210,000
		61			
		210,000	-	-	210,000
		62			
		210,000	-	-	210,000
Total		63			
		1,030,000	-	-	1,030,000

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	113,768		29,749	
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	398	58,991	22,785	
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	398	35,081	-	
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	-	5,500	-	
Approved in 1991					68	-	-	-	
Financed in 1991					69	-	-	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1991					71	-	5,500	-	
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	825,000	835,000	845,000	860,000
									875,000