

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 1003

MUNICIPALITY OF: Lancaster V

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Lancaster 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	523,044	59,174	259,627	204,243
Direct water billings on ratepayers -- own municipality	2	69,355	-		69,355
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	50,704	-		50,704
-- other municipalities	5	-	-		-
Subtotal	6	643,103	59,174	259,627	324,302
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	1,593	-	-	1,593
Ontario					
The Municipal Tax Assistance Act	9	5,982	-		5,982
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	2,183	-	-	2,183
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	9,758	-	-	9,758
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	87,495	-	-	87,495
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	30,543			30,543
Canada specific grants	30	1,275			1,275
Other municipalities - grants and fees	31	32,473			32,473
Fees and service charges	32	48,963			48,963
Subtotal	33	113,254			113,254
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	5,384	-	-	5,384
Fines	37	-			-
Penalties and interest on taxes	38	5,580			5,580
Investment income - from own funds	39	-			-
- other	40	8,598			8,598
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	19,562	-	-	19,562
TOTAL REVENUE	51	873,172	59,174	259,627	554,371

*For the year ended December 31, 1991.*

## Lancaster V

[illegible]

*For the year ended December 31, 1991.*

## Lancaster V

**2LT - OP**

## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1991.*

## Lancaster 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.

Municipality

Lancaster V
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2LT - OP

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LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
	MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	356,679	50,435	17,575	55.030000	64.730000	19,628	3,265	1,138	120	189	195	24,535
Separate consolidated													
Total all school board taxation	0						165,631	70,256	19,964	925	1,530	1,321	259,627

*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

[illegible]



1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality
Lancaster 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	3,200	1,275	-	8,259
Protection to Persons and Property					
Fire	2	5,505	-	26,910	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	5,505	-	26,910	-
Transportation services					
Roadways	8	13,915	-	5,117	5,887
Winter Control	9	1,720	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	15,635	-	5,117	5,887
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	446	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	446	-
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	-	-	-	9,795
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	9,795
Recreation and Cultural Services					
Parks and Recreation	37	6,000	-	-	23,357
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	6,000	-	-	23,357
Planning and Development					
Planning and Development	41	-	-	-	1,665
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	203	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	203	-	-	1,665
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	30,543	1,275	32,473	48,963

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality

Lancaster V
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		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	62,266	-	50,070	949	-	-	113,285
Protection to Persons and Property								
Fire	2	12,944	-	19,629	22,409	-	-	54,982
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	2,921	-	2,921
Protective inspection and control	5	2,407	-	-	-	-	-	2,407
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	15,351	-	19,629	22,409	2,921	-	60,310
Transportation services								
Roadways	8	34,939	11,468	21,419	47,004	-	-	114,830
Winter Control	9	3,900	-	6,546	-	-	-	10,446
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	2,267	5,232	-	-	-	7,499
Air Transportation	13	-	-	-	-	-	-	-
--	14	3,652	-	-	-	-	-	3,652
Subtotal	15	42,491	13,735	33,197	47,004	-	-	136,427
Environmental services								
Sanitary Sewer System	16	3,200	-	69,628	12,985	-	-	85,813
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	1,510	-	76,152	-	-	-	77,662
Garbage Collection	19	-	-	36,031	-	-	-	36,031
Garbage Disposal	20	-	-	10,618	-	-	-	10,618
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	4,710	-	192,429	12,985	-	-	210,124
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	11,430	-	26,969	2,694	-	-	41,093
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	11,430	-	26,969	2,694	-	-	41,093
Planning and Development								
Planning and Development	41	-	-	966	-	-	-	966
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	1,721	-	-	-	1,721
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	2,687	-	-	-	2,687
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	136,248	13,735	324,981	86,041	2,921	-	563,926

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	-	5,719
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		46,041
Reserves and Reserve Funds	3		-
Subtotal	4		46,041
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		16,759
Canada	21		-
Other Municipalities	22		-
Subtotal	23		16,759
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		62,800
Applications			
Own Expenditures			
Short Term Interest Costs	34		-
Other	35		62,798
Subtotal	36		62,798
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		62,798
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	5,721
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	5,721
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	-	5,721
* - 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

Lancaster V

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	949
Protection to Persons and Property					
Fire	2	-	-	-	22,409
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	22,409
Transportation services					
Roadways	8	7,004	-	-	14,008
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	7,004	-	-	14,008
Environmental services					
Sanitary Sewer System	16	9,755	-	-	22,740
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	9,755	-	-	22,740
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	-	-	-	2,692
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	2,692
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	16,759	-	-	62,798

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Lancaster V
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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	-	
Winter Control		9	22,800	
Transit		10	-	
Parking		11	-	
Street Lighting		12	13,833	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	36,633	
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	-	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	-	
--		46	-	
	Subtotal	47	-	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	36,633	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Lancaster 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	-
: To Canada and agencies			2	-
: To other			3	36,633
	Subtotal		4	36,633
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	36,633
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	-
Long term bank loans			18	36,633
Lease purchase agreements			19	-
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	-
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	-

## Municipality

## Lancaster 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 - 1,473	323,256	34,992			
- share of integrated projects	47 -	-	-			
Sewer projects - for this municipality only	48 83,092	268,460	25,842			
- share of integrated projects	49 -	-	-			
7. 1991 Debt Charges						
	principal	interest				
	1	2				
	\$	\$				
Recovered from the consolidated revenue fund	50 10,667	3,068				
- general tax rates *	51 -	-				
- special are rates and special charges	52 -	-				
- benefitting landowners	53 -	-				
- user rates (consolidated entities)	54 -	-				
Recovered from reserve funds	55 -	-				
Recovered from unconsolidated entities	56 -	-				
- hydro	57 -	-				
- gas and telephone	58 -	-				
--	59 -	-				
--	60 -	-				
--	61 -	-				
--	62 -	-				
Total	78 10,667	3,068				
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 10,771	1,629	-	-	-	-
1993	61 10,771	907	-	-	-	-
1994	62 8,371	206	-	-	-	-
1995	63 2,371	-	-	-	-	-
1996	64 2,371	-	-	-	-	-
1997-2001	65 1,978	-	-	-	-	-
2002 onwards	79 -	-	-	-	-	-
interest to be earned on sinking funds *	69 -	-	-	-	-	-
Downtown revitalization program	70 -	-	-	-	-	-
Total	71 36,633	2,742	-	-	-	-
* 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

Lancaster V

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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		52,289	854	53,143							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		5,856	-	5,856							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	96	58,145	854	58,999	56,604	2,570	-	-	-	59,174	271
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	96	58,145	854	58,999	56,604	2,570	-	-	-	59,174	271



1991 FINANCIAL INFORMATION RETURN

Municipality

Lancaster V

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	110	98,401	1,187	-	99,588	94,246	4,825	-	-	99,071	-	407
	--	31	-	-	-	-	-	-	-	-	-	-	-	-
	Elementary separate (specify)													
	--	40	567	54,188	1,128	-	55,316	54,911	972	-	-	55,883	-	-
	--	41	-	-	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-	-	-
	Secondary Public (specify)													
	--	50	73	81,495	957	-	82,452	75,415	3,931	-	-	79,346	-	3,033
	--	51	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)														
--	70	43	29,912	504	-	30,416	24,535	792	-	-	25,327	-	5,046	
--	71	-	-	-	-	-	-	-	-	-	-	-	-	
--	72	-	-	-	-	-	-	-	-	-	-	-	-	
Total school boards	36	-	341	263,996	3,776	-	267,772	249,107	10,520	-	-	259,627	-	8,486

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Lancaster V

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15

		1 \$
Balance at the beginning of the year	1	40,676
Revenues		
Contributions from revenue fund	2	40,000
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	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	40,000
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	80,676
Reserve Funds	24	-
Total	25	80,676
Analysed as follows:		
Working funds	26	80,676
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	-
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	-
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	
Total	58	80,676

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Lancaster V
-------------

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16

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	97,925	-
Accounts receivable			
Canada	2	3,865	
Ontario	3	7,942	
Region or county	4	-	
Other municipalities	5	6,465	
School Boards	6	-	portion of taxes
Waterworks	7	40,431	receivable for
Other (including unorganized areas)	8	1,240	business taxes
Taxes receivable			
Current year's levies	9	35,189	3,713
Previous year's levies	10	7,828	902
Prior year's levies	11	3,525	288
Penalties and interest	12	4,550	419
Less allowance for uncollectables (negative)	13	- 2,144	- 2,144
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	36,633	for tax sale / tax
Other long term assets	20	-	registration
	21	243,449	-
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Lancaster 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	44,332		
Region or county	28	-		
Other municipalities	29	1,648		
School Boards	30	-		
Trade accounts payable	31	21,113		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	36,633		
- special area rates and special charges	35	-		
- 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	80,676		
Accumulated net revenue (deficit)				
General revenue	42	- 39,011		
Special charges and special areas (specify)				
--	43	68,826		
--	44	7,685		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	14,246		
--	53	9,795		
--	54	-		
--	55	-		
Region or county	56	271		
School boards	57	- 8,486		
Unexpended capital financing / (unfinanced capital outlay)	58	5,721		
Total	59	243,449		

		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	2	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	-	
Libraries	11	-	
Planning	12	-	
Total	13	4	
		continuous full time employees December 31	
		other	
		1	2
		\$	\$
2. Total expenditures during the year on:		14	15
Wages and salaries		88,267	10,600
Employee benefits		4,944	386
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	486,364	
Previous years' tax	17	24,547	
Penalties and interest	18	3,982	
Subtotal	19	514,893	
Discounts allowed	20	-	
Tax adjustments under section 362 and 363 of the Municipal Act	22		
- amounts added to the roll (negative)		-	
- amounts written off	23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act	24		
- recoverable from upper tier and school boards		976	
- recoverable from general municipal revenues	25	515	
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	516,384	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 495(1) of the Municipal Act	81	-	
		1	
4. Tax due dates for 1991 (lower tier municipalities only)			
Interim billings: Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19910331	
Due date of last installment (YYYYMMDD)	33	0	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19910731	
Due date of last installment (YYYYMMDD)	36	19910930	
		\$	
Supplementary taxes levied with1994 due date	37	784	
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 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
	\$	\$	\$
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	32,281		28,267	
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					39	220	61,125	8,230	
In this municipality									
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					44	220	44,531	6,173	
In this municipality									
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	-	-	-	
Approved in 1991					68	-	-	-	
Financed in 1991					69	-	-	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1991					71	-	-	-	
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					592,122	621,728	652,814	685,455	719,728