

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 52018

MUNICIPALITY OF: The Spanish River Tp

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

The Spanish River Tp
----------------------

13

		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	660,889	-	363,767	297,122
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	660,889	-	363,767	297,122
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	9,223	-		9,223
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	1,411	-	792	619
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	10,634	-	792	9,842
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	200,695	-	-	200,695
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	344,819			344,819
Canada specific grants	30	6,957			6,957
Other municipalities - grants and fees	31	7,850			7,850
Fees and service charges	32	47,755			47,755
Subtotal	33	407,381			407,381
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	5,058	-	-	5,058
Fines	37	-			-
Penalties and interest on taxes	38	7,547			7,547
Investment income - from own funds	39	-			-
- other	40	3,823			3,823
Sales of publications, equipment, etc	42	3			3
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	2,846			2,846
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	19,277	-	-	19,277
TOTAL REVENUE	51	1,298,876	-	364,559	934,317

*For the year ended December 31, 1991.*

## The Spanish River Tp

4

I. Own purposes

[illegible]

*For the year ended December 31, 1991.*

## The Spanish River Tp

## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1991.*

Municipality

## The Spanish River Tp

**2LT - OP**

4

[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	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
Total all school board taxation	0						304,657	42,211	14,759	2,015	85	40	363,767

*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

The Spanish River Tp

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	2,858	-	-	6,603
Protection to Persons and Property					
Fire	2	3,525	-	500	5,000
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	80	-	-	50
Emergency measures	6	-	-	-	-
Subtotal	7	3,605	-	500	5,050
Transportation services					
Roadways	8	292,985	5,172	-	9,061
Winter Control	9	28,395	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	321,380	5,172	-	9,061
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	-	-	-	170
--	29	-	-	-	-
Subtotal	30	-	-	-	170
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	-	-	6,501
Libraries	38	-	-	-	-
Other Cultural	39	3,385	1,785	-	-
Subtotal	40	9,385	1,785	-	6,501
Planning and Development					
Planning and Development	41	2,500	-	7,350	2,611
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	5,091	-	-	271
Tile Drainage and Shoreline Assistance	45	-	-	-	17,488
--	46	-	-	-	-
Subtotal	47	7,591	-	7,350	20,370
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	344,819	6,957	7,850	47,755

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality
The Spanish River Tp

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	136,561	10,326	54,052	2,826	-	23,300	180,465
Protection to Persons and Property								
Fire	2	8,084	16,156	19,322	7,062	3,800	2,943	57,367
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	6,230	-	1,329	-	600	5,000	13,159
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	14,314	16,156	20,651	7,062	4,400	7,943	70,526
Transportation services								
Roadways	8	271,500	6,440	108,243	6,577	-	14,159	406,919
Winter Control	9	8,843	-	53,345	-	-	-	62,188
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	280,343	6,440	161,588	6,577	-	14,159	469,107
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	-	-	23,663	-	23,663
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	-	-	23,663	-	23,663
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	10,028	-	10,028
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	66	-	540	-	119	-	725
--	29	-	-	-	-	-	-	-
Subtotal	30	66	-	540	-	10,147	-	10,753
Social and Family Services								
General Assistance	31	-	-	-	-	49,880	-	49,880
Assistance to Aged Persons	32	-	-	-	-	2,913	-	2,913
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	52,793	-	52,793
Recreation and Cultural Services								
Parks and Recreation	37	-	-	8,639	13,381	45,356	-	67,376
Libraries	38	-	-	-	-	10,299	-	10,299
Other Cultural	39	12,765	-	269	-	2,001	-	15,035
Subtotal	40	12,765	-	8,908	13,381	57,656	-	92,710
Planning and Development								
Planning and Development	41	11,071	-	6,772	-	-	-	17,843
Commercial and Industrial	42	-	-	-	22,127	-	-	22,127
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	995	2,912	5,090	-	46	1,198	10,241
Tile Drainage and Shoreline Assistance	45	-	17,488	-	-	-	-	17,488
--	46	-	-	-	-	-	-	-
Subtotal	47	12,066	20,400	11,862	22,127	46	1,198	67,699
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	456,115	53,322	257,601	51,973	148,705	-	967,716

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	34,889	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	47,491	
Reserves and Reserve Funds	3	-	
Subtotal	4	47,491	
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	130,000	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	130,000	
Grants and Loan Forgiveness			
Ontario	20	440,895	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	440,895	
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	618,386	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	734,073	
Subtotal	36	734,073	
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	734,073	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	150,576	
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	150,576	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	150,576	
* - 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

The Spanish River Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	8,120
Protection to Persons and Property					
Fire	2	-	-	-	7,062
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	7,062
Transportation services					
Roadways	8	384,578	-	-	491,156
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	384,578	-	-	491,156
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	6,317	-	-	12,577
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	6,317	-	-	12,577
Planning and Development					
Planning and Development	41	-	-	-	72,127
Commercial and Industrial	42	50,000	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	143,031
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	50,000	-	-	215,158
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	440,895	-	-	734,073

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

The Spanish River Tp

		1	\$
General Government	1	22,000	
Protection to Persons and Property			
Fire	2	52,000	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	52,000
Transportation services			
Roadways	8	110,000	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	110,000
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	55,642	
--	46	-	
	Subtotal	47	55,642
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	239,642

## Municipality

## The Spanish River Tp

*For the year ended December 31, 1991.*

8  
12

		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	55,642	
: To Canada and agencies	2	-	
: To other	3	184,000	
	<b>Subtotal</b>	4	239,642
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>	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	-	
	<b>Subtotal</b>	14	-
	<b>Total</b>	15	239,642
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	55,642	
Long term bank loans	18	184,000	
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>	45	-

1991 FINANCIAL INFORMATION RETURN

Municipality

The Spanish River Tp

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

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	-	-	-	-
- share of integrated projects	49	-	-	-	-
7. 1991 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	23,000	12,834		
- general tax rates *	51	11,911	5,577		
- 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	-	-		
--	59	-	-		
--	59	-	-		
Total	78	34,911	18,411		
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	45,930	21,118	-	-
1993	61	44,937	16,971	-	-
1994	62	36,831	13,079	-	-
1995	63	29,165	9,872	-	-
1996	64	27,097	7,340	-	-
1997-2001	65	14,701	4,974	-	-
2002 onwards	79	40,981	9,078	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	239,642	82,432	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1992	72	10,000			
1993	73	20,000			
1994	74	30,000			
1995	75	40,000			
1996	76	50,000			
Total	77	150,000			
10. Other notes (attach supporting schedules as required)					

## 1991 FINANCIAL INFORMATION RETURN

Municipality

## The Spanish River Tp

## 9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1991.*

[illegible]



1991 FINANCIAL INFORMATION RETURN

Municipality

The Spanish River Tp

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	-	179,968	920	-	180,888	174,977	5,425	486	-	180,888	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	- 1	37,258	345	-	37,603	37,118	485	-	-	37,603	- 1
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	145,197	874	-	146,071	141,636	4,126	306	-	146,068	- 3
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 1	362,423	2,139	-	364,562	353,731	10,036	792	-	364,559	- 4

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

The Spanish River Tp

10  
15

		1 \$
Balance at the beginning of the year	1	49,742
Revenues		
Contributions from revenue fund	2	4,482
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	4,482
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	2,846
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	2,846
Balance at the end of the year for:		
Reserves	23	51,378
Reserve Funds	24	-
Total	25	51,378
Analysed as follows:		
Working funds	26	18,182
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	12,500
- roads	35	3,500
- sanitary and storm sewers	36	-
- parks and recreation	64	4,482
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	4,537
- 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	2,500
Waste Site	53	5,677
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	
Total	58	51,378

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

The Spanish River Tp

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	142,334	38,043
	Accounts receivable		
	Canada	230,692	
	Ontario	3314,293	
	Region or county	4-	
	Other municipalities	52,160	
	School Boards	6-	portion of taxes
	Waterworks	7-	receivable for
	Other (including unorganized areas)	811,773	business taxes
	Taxes receivable		
	Current year's levies	949,072	397
	Previous year's levies	1016,460	1,102
	Prior year's levies	11998	-
	Penalties and interest	124,461	-
	Less allowance for uncollectables (negative)	13-	-
	Investments		
	Canada	14-	
	Provincial	15-	
	Municipal	16-	
	Other	17-	
	Other current assets	1817,024	portion of line 20
	Capital outlay to be recovered in future years	19239,642	for tax sale / tax
	Other long term assets	20553	registration
			553
	Total	21729,462	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

The Spanish River Tp
----------------------

11  
16

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	256,196		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	13,834		
School Boards	30	78,456		
Trade accounts payable	31	238,957		
Other	32	-		
Other current liabilities	33	7,178		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	184,000		
- special area rates and special charges	35	-		
- benefitting landowners	36	55,642		
- 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	51,378		
Accumulated net revenue (deficit)				
General revenue	42	- 7,140		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	803		
Recreation, community centres and arenas	51	-		
--	52	738		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	- 4		
Unexpended capital financing / (unfinanced capital outlay)	58	- 150,576		
Total	59	729,462		

		1			
1. Number of continuous full time employees as at December 31					
Administration	1	3			
Non-line Department Support Staff	2	-			
Fire	3	-			
Police	4	-			
Transit	5	-			
Public Works	6	5			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	-			
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	257,521	120,266		
Employee benefits	15	35,278	10,520		
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	595,860			
Previous years' tax	17	7,188			
Penalties and interest	18	3,554			
Subtotal	19	606,602			
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		14,288			
- recoverable from general municipal revenues	25	1,105			
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	621,995			
Amounts added to the tax roll for collection purposes only	30	2,296			
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	2			
Due date of first installment (YYYYMMDD)	32	19910331			
Due date of last installment (YYYYMMDD)	33	19910430			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19910730			
Due date of last installment (YYYYMMDD)	36	19911031			
		\$			
Supplementary taxes levied with1994 due date	37	1,084			
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 \$	4 \$
Estimated to take place					
in 1992	58	100,000	91,737	-	-
in 1993	59	100,000	-	-	-
in 1994	60	100,000	-	-	-
in 1995	61	100,000	-	-	-
in 1996	62	100,000	-	-	-
Total	63	500,000	91,737	-	-

		balance of fund		loans outstanding	
		1	2		
		\$	\$		
6. Ontario Home Renewal Plan trust fund at year end		82	309,162	155,589	
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	138,000	172,563	-
Approved in 1991		68	-	49,174	-
Financed in 1991		69	-	130,000	-
No long term financing necessary		70	-	-	-
Approved but not financed as at December 31, 1991		71	138,000	91,737	-
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		1,000,000	1,050,000	1,100,000	1,150,000
					1,200,000