

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26021

MUNICIPALITY OF: West Lincoln Tp

For the year ended December 31, 1991.

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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	8,913,832	1,769,554	4,752,683	2,391,595
Direct water billings on ratepayers -- own municipality	2	190,446	92,720		97,726
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	37,915	37,915		-
-- other municipalities	5	-	-		-
Subtotal	6	9,142,193	1,900,189	4,752,683	2,489,321
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	507	-		507
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	27,133	-	-	27,133
Liquor Control Board of Ontario	14	3,681	-	-	3,681
Other	15	6,386	-	-	6,386
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	4,930	-	-	4,930
Subtotal	18	42,637	-	-	42,637
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	343,560	-	-	343,560
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,614,221			1,614,221
Canada specific grants	30	982			982
Other municipalities - grants and fees	31	9,000			9,000
Fees and service charges	32	393,893			393,893
Subtotal	33	2,018,096			2,018,096
OTHER REVENUES					
Trailer revenue and licences	34	62			40
Licences and permits	35	86,838	-	-	86,838
Fines	37	-			-
Penalties and interest on taxes	38	142,748			142,748
Investment income - from own funds	39	-			-
- other	40	174,549			174,549
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	873			873
Contributions from reserves and reserve funds	44	182,267			182,267
Contributions from non-consolidated entities	45	-			-
--	46	945			945
--	47	45,163			45,163
--	48	177,890	177,890		
Sale of Land	49	-			-
Subtotal	50	811,335	-	22	811,313
TOTAL REVENUE	51	12,357,821	1,900,189	4,752,705	5,704,927

For the year ended December 31, 1991.

West Lincoln Tp

2LT - OP
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[illegible]

For the year ended December 31, 1991.

West Lincoln Tp

2LT - OP

II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

West Lincoln Tp

2LT - OP
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[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	2,211,330	188,625	56,180	101.690000	119.640000	224,870	22,567	6,721	2,037	-	178	256,373
Separate consolidated													
Total all school board taxation	0						3,651,688	788,191	247,968	44,851	13,235	6,750	4,752,683

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

West Lincoln Tp

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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	2,570	-	-	6,053
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	921,000	-	-	28,043
Winter Control	9	276,700	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	1,424
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,197,700	-	-	29,467
Environmental services					
Sanitary Sewer System	16	-	-	-	6,941
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	62,248
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	261,870	-	-	-
Pollution Control	21	105,531	-	-	-
--	22	-	-	-	-
Subtotal	23	367,401	-	-	69,189
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	-	-	9,000	209,124
Libraries	38	28,828	-	-	2,575
Other Cultural	39	-	-	-	-
Subtotal	40	28,828	-	9,000	211,699
Planning and Development					
Planning and Development	41	15,203	-	-	30,055
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	2,519	982	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	47,430
--	46	-	-	-	-
Subtotal	47	17,722	982	-	77,485
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,614,221	982	9,000	393,893

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality

West Lincoln 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	413,363	-	218,498	337,682	-	14,009	955,534
Protection to Persons and Property								
Fire	2	93,884	-	87,024	76,703	-	7,120	264,731
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	81,179	-	43,681	4,589	-	-	129,449
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	175,063	-	130,705	81,292	-	7,120	394,180
Transportation services								
Roadways	8	636,342	24,000	1,305,759	331,917	-	96,364	2,201,654
Winter Control	9	88,432	-	73,338	-	-	96,364	258,134
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	2,833	-	-	-	2,833
Street Lighting	12	-	-	28,042	21,443	-	-	49,485
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	724,774	24,000	1,409,972	353,360	-	-	2,512,106
Environmental services								
Sanitary Sewer System	16	23,920	1,484	43,538	5,578	-	-	74,520
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	101,018	-	35,922	9,789	-	5,560	141,169
Garbage Collection	19	-	-	151,769	-	-	-	151,769
Garbage Disposal	20	14,769	-	553,970	-	-	809	569,548
Pollution Control	21	-	-	86,485	-	-	-	86,485
--	22	-	-	-	-	-	-	-
Subtotal	23	139,707	1,484	871,684	15,367	-	4,751	1,023,491
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	133	-	17,997	6,030	8,050	-	32,210
--	29	-	-	-	-	-	-	-
Subtotal	30	133	-	17,997	6,030	8,050	-	32,210
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	115,536	-	188,144	56,121	18,199	-	378,000
Libraries	38	27,741	-	30,809	4,798	-	11,640	74,988
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	143,277	-	218,953	60,919	18,199	11,640	452,988
Planning and Development								
Planning and Development	41	132,368	-	79,334	4,272	-	-	215,974
Commercial and Industrial	42	-	-	6,608	-	-	-	6,608
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	1,806	-	210	1,000	-	-	3,016
Tile Drainage and Shoreline Assistance	45	-	47,431	-	-	-	-	47,431
--	46	-	-	-	-	-	-	-
Subtotal	47	134,174	47,431	86,152	5,272	-	-	273,029
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,730,491	72,915	2,953,961	859,922	26,249	-	5,643,538

1991 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	West Lincoln Tp	59
For the year ended December 31, 1991.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	52,103
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	102,334
Reserves and Reserve Funds	3	107,167
Subtotal	4	209,501
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	9,200
Serial Debentures	13	79,000
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	88,200
Grants and Loan Forgiveness		
Ontario	20	1,527
Canada	21	-
Other Municipalities	22	-
Subtotal	23	1,527
Other Financing		
Prepaid Special Charges	24	5,019
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	10,000
--	31	-
Subtotal	32	15,019
Total Sources of Financing	33	314,247
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	293,246
Subtotal	36	293,246
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	9,200
Subtotal	40	9,200
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	16,162
Total Applications	42	318,608
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	56,464
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	56,464
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	56,464
* - 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

West Lincoln Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	13,592
Protection to Persons and Property					
Fire	2	-	-	-	36,970
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,589
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	38,559
Transportation services					
Roadways	8	-	-	-	46,217
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	1,443
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	47,660
Environmental services					
Sanitary Sewer System	16	1,527	-	-	48,989
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	2,289
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	1,527	-	-	51,278
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	1,030
--	29	-	-	-	-
Subtotal	30	-	-	-	1,030
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	-	-	-	51,811
Libraries	38	-	-	-	1,298
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	53,109
Planning and Development					
Planning and Development	41	-	-	-	4,273
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	83,745
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	88,018
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,527	-	-	293,246

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

West Lincoln Tp

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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	110,780	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	110,780
Environmental services			
Sanitary Sewer System	16	7,488	
Storm Sewer System	17	-	
Waterworks System	18	79,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	86,488
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	109,894	
--	46	-	
	Subtotal	47	109,894
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	307,162

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

West Lincoln Tp

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	18,222
: To other			3	110,780
	Subtotal		4	129,002
Plus: All debt assumed by the municipality from others			5	188,894
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	10,734
	Subtotal		9	10,734
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	307,162
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	196,382
Long term bank loans			18	-
Lease purchase agreements			19	110,780
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	266,605
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	266,605

Municipality

West Lincoln Tp

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							
- general tax rates *	50	7,042	16,958				
- special are rates and special charges	51	1,041	443				
- benefitting landowners	52	36,053	11,378				
- user rates (consolidated entities)	53	-	-				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	1,000	103				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	45,136	28,882				
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	144,046	28,786	-	-	-	-
1993	61	30,081	13,725	-	-	-	-
1994	62	23,175	11,212	-	-	-	-
1995	63	21,938	9,377	-	-	-	-
1996	64	18,471	7,613	-	-	-	-
1997-2001	65	69,451	17,654	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	307,162	88,367	-	-	-	-
* 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

West Lincoln Tp

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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		1,637,050	22,991	1,660,041								
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		-	-	-								
Telephone and telegraph taxation	10		-	-	-								
Subtotal levied by mill rate -- general	11	-	2,768	1,637,050	22,991	1,660,041	1,653,746	30,089	-	-	-	1,683,835	21,026
Special purpose requisitions													
Water	12		-	-	-								
Transit	13		-	-	-								
Sewer	14		-	-	-								
Library	15		-	-	-								
--	16		-	-	-								
--	17		-	-	-								
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-	
Speical charges	19	-	85,719	-	85,719	85,719	-	-	-	-	85,719	-	
Direct water billings	20	-	92,720	-	92,720	92,720	-	-	-	-	92,720	-	
Sewer surcharge on direct water billings	21	-	37,915	-	37,915	37,915	-	-	-	-	37,915	-	
Total region or county	22	-	2,768	1,853,404	22,991	1,876,395	1,870,100	30,089	-	-	-	1,900,189	21,026

1991 FINANCIAL INFORMATION RETURN

Municipality

West Lincoln Tp

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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	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	- 1,733	2,139,892	31,010	11	2,170,913	2,128,035	42,900	-	11	2,170,946	- 1,700
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	271,930	2,348	-	274,278	271,626	1,846	-	-	273,472	- 806
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 961	2,020,864	29,263	11	2,050,138	2,008,560	41,555	-	11	2,050,126	- 973
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	256,733	2,215	-	258,948	256,373	1,788	-	-	258,161	- 787
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 2,694	4,689,419	64,836	22	4,754,277	4,664,594	88,089	-	22	4,752,705	- 4,266

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

West Lincoln Tp

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		1	
		\$	
Balance at the beginning of the year	1	2,324,838	
Revenues			
Contributions from revenue fund	2	757,588	
Contributions from capital fund	3	15,289	
Lot levies and subdivider contributions	60	205,949	
Recreational land (the Planning Act)	61	19,143	
Investment income - from own funds	5	49,141	
- other	6	-	
--	9	537	
--	10	1,645	
--	11	-	
--	12	-	
Total revenue	13	1,049,292	
Expenditures			
Transferred to capital fund	14	107,167	
Transferred to revenue fund	15	182,267	
Charges for long term liabilities - principal and interest	16	-	
--	63	5,495	
--	20	-	
--	21	-	
Total expenditure	22	294,929	
Balance at the end of the year for:			
Reserves	23	2,420,880	
Reserve Funds	24	658,321	
Total	25	3,079,201	
Analysed as follows:			
Working funds	26	199,731	
Contingencies	27	286,604	
Ministry of the Environment funds for renewals, etc			
- sewer	28	99,521	
- water	29	-	
Replacement of equipment	30	494,579	
Sick leave	31	186,096	
Insurance	32	10,153	
Workers' compensation	33	-	
Capital expenditure - general administration	34	439,452	
- roads	35	100,048	
- sanitary and storm sewers	36	-	
- parks and recreation	64	9,257	
- library	65	23,620	
- other cultural	66	-	
- water	38	7,500	
- transit	39	-	
- housing	40	-	
- industrial development	41	534,355	
- other and unspecified	42	42,386	
Lot levies and subdivider contributions	44	408,728	
Recreational land (the Planning Act)	46	155,596	
Parking revenues	45	-	
Debenture repayment	47	5,289	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	6,990	
Waste Site	53	750	
Police Commission	54	11,006	
Municipal Election	55	4,000	
Business Improvement Area	56	48,540	
--	57		
Total	58	3,079,201	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Lincoln Tp

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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	2,243,974	930
Accounts receivable			
Canada	2	37,622	
Ontario	3	728,857	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	21,358	receivable for
Other (including unorganized areas)	8	47,478	business taxes
Taxes receivable			
Current year's levies	9	691,520	8,221
Previous year's levies	10	171,736	-
Prior year's levies	11	63,902	-
Penalties and interest	12	88,157	432
Less allowance for uncollectables (negative)	13	- 4,130	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	156,565	portion of line 20
Capital outlay to be recovered in future years	19	307,162	for tax sale / tax
			registration
Other long term assets	20	20,189	8,793
	21	4,574,390	
	Total		

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Lincoln Tp

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	15,179		
Ontario	27	102,728		
Region or county	28	55,959		
Other municipalities	29	23,702		
School Boards	30	32,329		
Trade accounts payable	31	350,929		
Other	32	32,426		
Other current liabilities	33	197,035		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	189,780		
- special area rates and special charges	35	7,488		
- benefitting landowners	36	109,894		
- 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	3,079,201		
Accumulated net revenue (deficit)				
General revenue	42	164,085		
Special charges and special areas (specify)				
--	43	6,466		
--	44	193,909		
--	45	12,275		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	18,310		
Libraries	49	21,885		
Cemetaries	50	-		
Recreation, community centres and arenas	51	514		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	21,026		
School boards	57	- 4,266		
Unexpended capital financing / (unfinanced capital outlay)	58	- 56,464		
Total	59	4,574,390		

STATISTICAL DATA

For the year ended December 31, 1991.

										1			
1. Number of continuous full time employees as at December 31													
Administration										1	4		
Non-line Department Support Staff										2	5		
Fire										3	-		
Police										4	-		
Transit										5	-		
Public Works										6	20		
Health Services										7	-		
Homes for the Aged										8	-		
Other Social Services										9	-		
Parks and Recreation										10	2		
Libraries										11	-		
Planning										12	5		
Total										13	36		
										continuous full time employees December 31			
										other			
										1	2		
										\$	\$		
2. Total expenditures during the year on:													
Wages and salaries										14	1,239,269	201,741	
Employee benefits										15	195,977	31,903	
										1			
										\$			
3. Reductions of tax roll during the year (lower tier municipalities only)													
Cash collections: Current year's tax										16	8,149,121		
Previous years' tax										17	87,866		
Penalties and interest										18	116,197		
Subtotal										19	8,353,184		
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										24	72,078		
- recoverable from general municipal revenues										25	16,825		
Transfers to tax sale and tax registration accounts										26	8,793		
The Municipal Elderly Residents' Assistance Act - reductions										27	-		
- refunds										28	-		
Other (specify)										80	-		
Total reductions										29	8,450,880		
Amounts added to the tax roll for collection purposes only										30	47,430		
Business taxes written off under subsection 495(1) of the Municipal Act										81	36,243		
										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	19910225		
Due date of last installment (YYYYMMDD)										33	19910425		
Final billings: Number of installments										34	2		
Due date of first installment (YYYYMMDD)										35	19910827		
Due date of last installment (YYYYMMDD)										36	19911028		
										\$			
Supplementary taxes levied with 1994 due date										37	-		
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 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										58	-	-	-
in 1992										59	-	-	-
in 1993										60	-	-	-
in 1994										61	-	-	-
in 1995										62	-	-	-
in 1996										63	-	-	-
Total										63	-	-	-

STATISTICAL DATA

For the year ended December 31, 1991.

				balance of fund		loans outstanding	
				1		2	
				\$		\$	
6. Ontario Home Renewal Plan trust fund at year end				82		93,735	
						13,001	
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	
				\$		\$	
Water				39		892	
In this municipality				134,275		56,171	
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	
				\$		\$	
Sewer				44		901	
In this municipality				26,518		11,397	
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	
				\$		\$	
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		327,800	
Approved in 1991				68		-	
Financed in 1991				69		9,200	
No long term financing necessary				70		-	
Approved but not financed as at December 31, 1991				71		318,600	
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	
				\$		\$	
73				-		-	