

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 34036

MUNICIPALITY OF: West Lorne V

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

West Lorne 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	772,838	140,215	408,745	223,878
Direct water billings on ratepayers -- own municipality	2	166,771	-		166,771
-- other municipalities	3	103,141	-		103,141
Sewer surcharge on direct water billings -- own municipality	4	122,499	-		122,499
-- other municipalities	5	-	-		-
Subtotal	6	1,165,249	140,215	408,745	616,289
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	15,628	2,727	7,768	5,133
Ontario Hydro	13	326	-	-	326
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	2,426	-	-	2,426
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	18,380	2,727	7,768	7,885
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	101,711	-	-	101,711
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	24,797			24,797
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	364,658			364,658
Fees and service charges	32	160,731			160,731
Subtotal	33	550,186			550,186
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	5,262	-	-	5,262
Fines	37	-			-
Penalties and interest on taxes	38	12,850			12,850
Investment income - from own funds	39	-			-
- other	40	31,080			31,080
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	39,372			39,372
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	88,564	-	-	88,564
TOTAL REVENUE	51	1,924,090	142,942	416,513	1,364,635

For the year ended December 31, 1991.

West Lorne V

2LT - OP

II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

West Lorne V

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	518,822	55,498	19,230	58.411000	68.719000	30,305	3,814	1,321	442	-	8	9	35,883
Separate consolidated														
Total all school board taxation		0					252,566	109,604	42,206	1,871	1,441	1,057	408,745	

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 Lorne 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	137	-	-	3,336
Protection to Persons and Property					
Fire	2	2,760	-	26,353	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	2,760	-	26,353	-
Transportation services					
Roadways	8	14,700	-	10,336	68
Winter Control	9	1,200	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	15,900	-	10,336	68
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	291,054	19,383
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	291,054	19,383
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	-	36,915	131,808
Libraries	38	-	-	-	5,236
Other Cultural	39	-	-	-	-
Subtotal	40	6,000	-	36,915	137,044
Planning and Development					
Planning and Development	41	-	-	-	900
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	900
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	24,797	-	364,658	160,731

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality

West Lorne 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	88,239	-	50,187	27,255	600	-	166,281
Protection to Persons and Property								
Fire	2	25,473	-	16,674	13,612	-	-	55,759
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	4,838	-	4,838
Protective inspection and control	5	7,615	-	1,928	-	-	-	9,543
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	33,088	-	18,602	13,612	4,838	-	70,140
Transportation services								
Roadways	8	31,279	-	31,886	21,308	-	-	84,473
Winter Control	9	2,332	-	4,531	-	-	-	6,863
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	19,487	-	-	-	19,487
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	33,611	-	55,904	21,308	-	-	110,823
Environmental services								
Sanitary Sewer System	16	-	-	75,997	153,349	-	-	229,346
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	111,552	28,510	95,312	251,354	-	-	486,728
Garbage Collection	19	-	-	29,768	-	-	-	29,768
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	111,552	28,510	201,077	404,703	-	-	745,842
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	91,419	-	104,281	35,415	-	-	231,115
Libraries	38	-	-	2,358	4,287	-	-	6,645
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	91,419	-	106,639	39,702	-	-	237,760
Planning and Development								
Planning and Development	41	-	-	9,183	-	-	-	9,183
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	9,183	-	-	-	9,183
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	357,909	28,510	441,592	506,580	5,438	-	1,340,029

For the year ended December 31, 1991.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	44,368	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	98,031	
Reserves and Reserve Funds	3	3,751	
Subtotal	4	101,782	
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	164,455	
Canada	21	-	
Other Municipalities	22	8,612	
Subtotal	23	173,067	
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	274,849	
Applications			
Own Expenditures			
Short Term Interest Costs	34	9,898	
Other	35	752,444	
Subtotal	36	762,342	
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	762,342	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	531,861	
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	258,485	
- Proceeds From Long Term Liabilities	46	22,153	
- Transfers From Reserves and Reserve Funds	47	21,427	
- -	48	229,796	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	531,861	
* - 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 Lorne V

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	27,255
Protection to Persons and Property					
Fire	2	-	-	8,612	17,224
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	8,612	17,224
Transportation services					
Roadways	8	161,016	-	-	176,426
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	161,016	-	-	176,426
Environmental services					
Sanitary Sewer System	16	3,439	-	-	9,390
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	492,545
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	3,439	-	-	501,935
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	-	-	-	35,215
Libraries	38	-	-	-	4,287
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	39,502
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	164,455	-	8,612	762,342

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

West Lorne 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	-	
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	185,034	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	185,034	
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	185,034	

1991 FINANCIAL INFORMATION RETURN

Municipality

West Lorne V

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

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	185,034
Subtotal		4	185,034
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	185,034
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	185,034
Long term bank loans		18	-
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	-

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

West Lorne 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	64,592	324,908	31,073	
- 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	-	-		
- benefitting landowners	52	-	-		
- user rates (consolidated entities)	53	6,887	21,623		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	6,887	21,623		
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	7,707	20,803	-	-
1993	61	8,625	19,885	-	-
1994	62	9,653	18,857	-	-
1995	63	10,803	17,707	-	-
1996	64	12,090	16,420	-	-
1997-2001	65	85,814	56,736	-	-
2002 onwards	79	50,342	6,678	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	185,034	157,086	-	-
* 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			67,042	
1996	76			67,042	
Total	77			134,084	
10. Other notes (attach supporting schedules as required)					

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Lorne 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		141,164	1,504	142,668							
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	207	141,164	1,504	142,668	134,260	5,955	-	2,727	-	142,942	481
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	-	-	-	-	-	-	-	-	-	-	-
Total region or county	21	-	-	-	-	-	-	-	-	-	-	-
	22	207	141,164	1,504	142,668	134,260	5,955	-	2,727	-	142,942	481

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Lorne 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	584	170,637	1,724	-	172,361	160,619	8,234	3,238	-	172,091	314
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	62,328	744	-	63,072	58,899	994	1,113	-	61,006	- 2,066
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	362	144,750	1,458	-	146,208	135,848	7,377	2,739	-	145,964	118
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	38,624	443	-	39,067	35,883	891	678	-	37,452	- 1,615
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	946	416,339	4,369	-	420,708	391,249	17,496	7,768	-	416,513	- 3,249

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

West Lorne V

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		1	
		\$	
Balance at the beginning of the year	1	586,931	
Revenues			
Contributions from revenue fund	2	408,549	
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	32,149	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	440,698	
Expenditures			
Transferred to capital fund	14	3,751	
Transferred to revenue fund	15	39,372	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	43,123	
Balance at the end of the year for:			
Reserves	23	371,894	
Reserve Funds	24	612,612	
	Total 25	984,506	
Analysed as follows:			
Working funds	26	185,320	
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	153,349	
- parks and recreation	64	3,225	
- library	65	-	
- other cultural	66	-	
- water	38	612,612	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	30,000	
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	984,506	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Lorne 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	976,374	-
Accounts receivable			
Canada	2	12,622	
Ontario	3	41,663	
Region or county	4	546	
Other municipalities	5	10,736	
School Boards	6	1,430	portion of taxes
Waterworks	7	66,355	receivable for
Other (including unorganized areas)	8	31,118	business taxes
Taxes receivable			
Current year's levies	9	90,598	21,097
Previous year's levies	10	16,670	434
Prior year's levies	11	8,400	964
Penalties and interest	12	11,731	1,841
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	185,034	
Other long term assets	20	17,202	4,652
Total	21	1,470,479	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Lorne V

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	260,000		
Accounts payable and accrued liabilities				
Canada	26	4,946		
Ontario	27	6,187		
Region or county	28	-		
Other municipalities	29	1,901		
School Boards	30	1,885		
Trade accounts payable	31	79,335		
Other	32	24,547		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	185,034		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	984,506		
Accumulated net revenue (deficit)				
General revenue	42	45,257		
Special charges and special areas (specify)				
--	43	3,111		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	408,399		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	481		
School boards	57	- 3,249		
Unexpended capital financing / (unfinanced capital outlay)	58	- 531,861		
Total	59	1,470,479		

STATISTICAL DATA

For the year ended December 31, 1991.

										1		
1. Number of continuous full time employees as at December 31												
Administration										1	1	
Non-line Department Support Staff										2	1	
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	
2. Total expenditures during the year on:												
Wages and salaries										14	257,000	66,869
Employee benefits										15	30,120	3,918
3. Reductions of tax roll during the year (lower tier municipalities only)												
Cash collections:										1		
Current year's tax										16		
Previous years' tax										17		
Penalties and interest										18		
Subtotal										19		
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		
- recoverable from general municipal revenues										25		
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		
Amounts added to the tax roll for collection purposes only										30		
Business taxes written off under subsection 495(1) of the Municipal Act										81		
4. Tax due dates for 1991 (lower tier municipalities only)												
Interim billings:										31		
Number of installments										32		
Due date of first installment (YYYYMMDD)										33		
Due date of last installment (YYYYMMDD)										34		
Final billings:										35		
Number of installments										36		
Due date of first installment (YYYYMMDD)										37		
Due date of last installment (YYYYMMDD)												
Supplementary taxes levied with 1994 due date												
5. Projected capital expenditures and long term financing requirements as at December 31												

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		109,334 33,234									
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		522		153,454		13,317					
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		522		96,277		26,222					
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		-		670,421		-		670,421			
Financed in 1991		69		-		-		-		-			
No long term financing necessary		70		-		-		-		-			
Approved but not financed as at December 31, 1991		71		-		670,421		-		670,421			
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				1,360,000		-		-		-		-	