

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 39031

MUNICIPALITY OF: West Nissouri Tp

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

West Nissouri Tp

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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	3,380,394	420,496	2,240,784	719,114
Direct water billings on ratepayers -- own municipality	2	11,496	-		11,496
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	3,391,890	420,496	2,240,784	730,610
PAYMENTS IN LIEU OF TAXATION					
Canada	7	148,665	-	-	148,665
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	87	-	-	87
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	109	-	-	109
Subtotal	18	148,861	-	-	148,861
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	90,632	-	-	90,632
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	253,227			253,227
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	11,636			11,636
Fees and service charges	32	254,899			254,899
Subtotal	33	519,762			519,762
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,294	-	-	1,294
Fines	37	3,683			3,683
Penalties and interest on taxes	38	35,247			35,247
Investment income - from own funds	39	1,400			1,400
- other	40	18,704			18,704
Sales of publications, equipment, etc	42	1,500			1,500
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	45,000			45,000
Subtotal	50	106,828	-	-	106,828
TOTAL REVENUE	51	4,257,973	420,496	2,240,784	1,596,693

For the year ended December 31, 1991.

West Nissouri Tp

[illegible]

For the year ended December 31, 1991.

West Nissouri Tp

2LT - OP
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II. Upper tier purposes

[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	562,694	81,725	23,700	115.660000	136.070000	65,081	11,120	3,225	405	2	-	79,833
Separate consolidated													
Total all school board taxation	0						1,412,480	649,341	159,309	10,862	4,618	4,174	2,240,784

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 Nissouri 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	-	-	-	25,447
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	31,104
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	31,104
Transportation services					
Roadways	8	195,864	-	-	4,134
Winter Control	9	16,000	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	211,864	-	-	4,134
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	1,800
Garbage Collection	19	19,932	-	5,476	2,937
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	19,932	-	5,476	4,737
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	8,488	-	-	-
Libraries	38	-	-	6,160	-
Other Cultural	39	-	-	-	-
Subtotal	40	8,488	-	6,160	-
Planning and Development					
Planning and Development	41	2,400	-	-	10,088
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	3,460
Agriculture and Reforestation	44	10,543	-	-	1,640
Tile Drainage and Shoreline Assistance	45	-	-	-	174,289
--	46	-	-	-	-
Subtotal	47	12,943	-	-	189,477
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	253,227	-	11,636	254,899

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality

West Nissouri Tp

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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	154,592	-	123,059	117,531	-	-	395,182
Protection to Persons and Property								
Fire	2	29,483	-	13,768	34,964	-	-	78,215
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	9,139	-	9,139
Protective inspection and control	5	30,040	-	23,988	1,104	-	-	55,132
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	59,523	-	37,756	36,068	9,139	-	142,486
Transportation services								
Roadways	8	155,038	-	273,633	168,340	-	-	597,011
Winter Control	9	12,732	-	26,607	-	-	-	39,339
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	5,834	-	-	-	5,834
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	167,770	-	306,074	168,340	-	-	642,184
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	1,080	-	5,864	27,467	-	-	34,411
Garbage Collection	19	17,194	-	141,870	1,659	-	-	160,723
Garbage Disposal	20	-	-	4,038	-	-	-	4,038
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	18,274	-	151,772	29,126	-	-	199,172
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	500	-	500
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	500	-	500
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	-	-	20,043	18,293	10,400	-	48,736
Libraries	38	-	-	1,624	-	-	-	1,624
Other Cultural	39	-	-	-	-	100	-	100
Subtotal	40	-	-	21,667	18,293	10,500	-	50,460
Planning and Development								
Planning and Development	41	12,874	-	20,542	14,771	-	-	48,187
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	174,289	-	-	-	-	174,289
--	46	-	-	-	-	-	-	-
Subtotal	47	12,874	174,289	20,542	14,771	-	-	222,476
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	413,033	174,289	660,870	384,129	20,139	-	1,652,460

1991 FINANCIAL INFORMATION RETURN		
Municipality		
West Nissouri Tp		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1991.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	76,585
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	187,810
Reserves and Reserve Funds	3	11,200
Subtotal	4	199,010
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	131,700
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	131,700
Grants and Loan Forgiveness		
Ontario	20	93,772
Canada	21	-
Other Municipalities	22	24,177
Subtotal	23	117,949
Other Financing		
Prepaid Special Charges	24	36,031
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	9,000
--	30	-
--	31	-
Subtotal	32	45,031
Total Sources of Financing	33	493,690
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	397,080
Subtotal	36	397,080
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	131,700
Subtotal	40	131,700
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	528,780
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	111,675
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	111,675
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	111,675
* - 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 Nissouri Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	12,531
Protection to Persons and Property					
Fire	2	2,920	-	-	7,988
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	2,920	-	-	7,988
Transportation services					
Roadways	8	75,600	-	21,235	200,175
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	75,600	-	21,235	200,175
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	1,147
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	1,659
Subtotal	23	-	-	-	2,806
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	2,350	-	-	40,843
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	2,350	-	-	40,843
Planning and Development					
Planning and Development	41	-	-	-	14,771
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	12,902	-	2,942	117,966
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	12,902	-	2,942	132,737
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	93,772	-	24,177	397,080

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

West Nissouri 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	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	-	
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	-	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
Subtotal	30	-	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
Subtotal	36	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
Subtotal	40	-	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	631,238	
--	46	-	
Subtotal	47	631,238	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
Total	51	631,238	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

West Nissouri 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	631,238
: To Canada and agencies		2	-
: To other		3	-
Subtotal		4	631,238
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	631,238
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	631,238
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	-

Municipality

West Nissouri 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	-	-	-	-		
- special are rates and special charges	51	-	-	-	-		
- benefitting landowners	52	123,790	50,499				
- user rates (consolidated entities)	53	-	-	-	-		
Recovered from reserve funds	54	-	-	-	-		
Recovered from unconsolidated entities							
- hydro	55	-	-	-	-		
- gas and telephone	57	-	-	-	-		
--	56	-	-	-	-		
--	58	-	-	-	-		
--	59	-	-	-	-		
Total	78	123,790	50,499				
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	119,389	50,714	-	-	-	-
1993	61	102,816	41,015	-	-	-	-
1994	62	92,696	32,729	-	-	-	-
1995	63	70,872	25,313	-	-	-	-
1996	64	66,855	19,643	-	-	-	-
1997-2001	65	178,610	35,959	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	631,238	205,373	-	-	-	-
* 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

West Nissouri 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	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		416,827	3,687	420,514							
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	- 3	416,827	3,687	420,514	412,543	7,953	-	-	-	420,496	- 21
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	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	- 3	416,827	3,687	420,514	412,543	7,953	-	-	-	420,496	- 21

1991 FINANCIAL INFORMATION RETURN

Municipality

West Nissouri 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	- 324	1,091,196	9,997	-	1,101,193	1,079,065	22,418	-	-	1,101,483	- 34
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	- 18	91,065	463	-	91,528	90,759	769	-	-	91,528	- 18
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 290	958,260	8,788	-	967,048	949,164	18,153	-	-	967,317	- 21
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	- 10	80,049	407	-	80,456	79,833	623	-	-	80,456	- 10
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 642	2,220,570	19,655	-	2,240,225	2,198,821	41,963	-	-	2,240,784	- 83

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

West Nissouri Tp

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15

		1	
		\$	
Balance at the beginning of the year	1	263,736	
Revenues			
Contributions from revenue fund	2	196,319	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	12,000	
Recreational land (the Planning Act)	61	6,579	
Investment income - from own funds	5	-	
- other	6	7,066	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
	Total revenue	13	221,964
Expenditures			
Transferred to capital fund	14	11,200	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
	Total expenditure	22	11,200
Balance at the end of the year for:			
Reserves	23	270,000	
Reserve Funds	24	204,500	
	Total	25	474,500
Analysed as follows:			
Working funds	26	260,000	
Contingencies	27	10,000	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	1,567	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	67,949	
- sanitary and storm sewers	36	-	
- parks and recreation	64	620	
- library	65	-	
- other cultural	66	-	
- water	38	26,319	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	47,158	
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	52,846	
Waste Site	53	1,435	
Police Commission	54	6,606	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
	Total	58	474,500

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Nissouri 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	105,867	-
Accounts receivable			
Canada	2	104,168	
Ontario	3	30,103	
Region or county	4	3,428	
Other municipalities	5	1,034	
School Boards	6	2,778	portion of taxes
Waterworks	7	1,835	receivable for
Other (including unorganized areas)	8	3,968	business taxes
Taxes receivable			
Current year's levies	9	168,561	11,591
Previous year's levies	10	44,215	1,928
Prior year's levies	11	18,382	228
Penalties and interest	12	21,788	1,140
Less allowance for uncollectables (negative)	13	- 3,000	- 300
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	958	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	631,238	
Other long term assets	20	-	-
Total	21	1,135,323	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

For the year ended December 31, 1991.

West Nissouri Tp

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	7,004		
Ontario	27	3,573		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	1,392		
Trade accounts payable	31	90,519		
Other	32	9,800		
Other current liabilities	33	9,439		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	631,238		
- 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	474,500		
Accumulated net revenue (deficit)				
General revenue	42	22,345		
Special charges and special areas (specify)				
--	43	2,708		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 21		
School boards	57	- 83		
Unexpended capital financing / (unfinanced capital outlay)	58	- 111,675		
Total	59	1,135,323		

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	-	
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	-	
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	263,971	58,239
Employee benefits	15	42,631	4,456
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	3,334,272	
Previous years' tax	17	114,579	
Penalties and interest	18	29,235	
Subtotal	19	3,478,086	
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		60,978	
- recoverable from general municipal revenues	25	16,360	
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	3,555,424	
Amounts added to the tax roll for collection purposes only	30	199,779	
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	19910228	
Due date of last installment (YYYYMMDD)	33	19910531	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19910830	
Due date of last installment (YYYYMMDD)	36	19911031	
		\$	
Supplementary taxes levied with1994 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 Concil
		submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
Estimated to take place		1 \$	2 \$
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	65,932		71,725	
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	61	11,496	-	
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	151,200	-	151,200	
Approved in 1991				68	300,000	-	300,000	
Financed in 1991				69	131,700	-	131,700	
No long term financing necessary				70	-	-	-	
Approved but not financed as at December 31, 1991				71	319,500	-	319,500	
Applications submitted but not approved as at Decemeber 31, 1991				72	-	-	-	
12. Forecast of total revenue fund expenditures								
				1992	1993	1994	1995	1996
				1	2	3	4	5
				\$	\$	\$	\$	\$
				73	-	-	-	-