

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 34018

MUNICIPALITY OF: Yarmouth Tp

ANALYSIS OF REVENUE FUND REVENUES

Municipality

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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	5,282,596	941,246	2,962,114	1,379,236
Direct water billings on ratepayers -- own municipality	2	22,095	-		22,095
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	5,304,691	941,246	2,962,114	1,401,331
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	54,335	-		54,335
The Municipal Act, section 157	10	39,300	17,921		21,379
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	15,509	2,965	-	12,544
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	109,144	20,886	-	88,258
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	256,434	-	-	256,434
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	293,419			293,419
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	2,028			2,028
Fees and service charges	32	141,015			141,015
Subtotal	33	436,462			436,462
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	193,862	-	-	193,862
Fines	37	-			-
Penalties and interest on taxes	38	59,602			59,602
Investment income - from own funds	39	-			-
- other	40	112,244			112,244
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	21,166			21,166
Contributions from non-consolidated entities	45	-			-
--	46	21,340			21,340
--	47	-			-
--	48	-	-		
Sale of Land	49	-			-
Subtotal	50	408,214	-	-	408,214
TOTAL REVENUE	51	6,514,945	962,132	2,962,114	2,590,699

For the year ended December 31, 1991.

Yarmouth Tp

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[illegible]

For the year ended December 31, 1991.

Yarmouth Tp

2LT - OP
4

II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Municipality

2LT - OP

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III. School board purposes

[illegible][illegible][illegible][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	1,500,110	44,855	14,945	73.873000	86.909000	110,818	3,898	1,299	863	90	47	117,015
Separate consolidated													
Total all school board taxation	0						2,587,815	286,253	65,039	20,123	1,536	1,348	2,962,114

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

Yarmouth 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	-	-	-	14,998
Protection to Persons and Property					
Fire	2	7,140	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	100	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	7,240	-	-	-
Transportation services					
Roadways	8	177,060	-	1,487	3,824
Winter Control	9	37,222	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	541	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	214,282	-	2,028	3,824
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	8,049	-	-	1,732
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	8,049	-	-	1,732
Planning and Development					
Planning and Development	41	32,174	-	-	7,800
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	31,674	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	112,661
--	46	-	-	-	-
Subtotal	47	63,848	-	-	120,461
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	293,419	-	2,028	141,015

1991 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						48
		Yarmouth Tp						
For the year ended December 31, 1991.								
		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	271,624	-	132,781	43,314	-	-	395,375
Protection to Persons and Property								
Fire	2	40,520	-	57,540	275,363	7,577	-	381,000
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	39,935	-	39,935
Protective inspection and control	5	-	-	24,972	-	-	26,172	51,144
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	40,520	-	82,512	275,363	47,512	26,172	472,079
Transportation services								
Roadways	8	263,197	-	286,565	252,362	-	-	802,124
Winter Control	9	26,068	-	48,376	-	-	-	74,444
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	20,838	5,904	-	-	26,742
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	289,265	-	355,779	258,266	-	-	903,310
Environmental services								
Sanitary Sewer System	16	-	41,596	28,905	10,452	-	-	80,953
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	23,754	72,076	-	-	95,830
Garbage Collection	19	-	-	234,763	-	-	-	234,763
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	41,596	287,422	82,528	-	-	411,546
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	432	-	1,800	-	2,232
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	432	-	1,800	-	2,232
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	2,640	-	7,908	10,549	16,790	-	37,887
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	494	-	494
Subtotal	40	2,640	-	7,908	10,549	17,284	-	38,381
Planning and Development								
Planning and Development	41	-	-	127,267	-	32,300	-	159,567
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	73,130	103,968	382	-	26,172	203,652
Tile Drainage and Shoreline Assistance	45	-	112,661	-	-	-	-	112,661
--	46	-	-	-	-	-	-	-
Subtotal	47	-	185,791	231,235	382	32,300	26,172	475,880
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	604,049	227,387	1,098,069	670,402	98,896	-	2,698,803

1991 FINANCIAL INFORMATION RETURN

Municipality

Yarmouth Tp

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

			1	
			\$	
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	8,954	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		600,306	
Reserves and Reserve Funds	3		5,391	
Subtotal	4		605,697	
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		30,700	
Serial Debentures	13		-	
Sinking Fund Debentures	14		25,517	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		56,217	
Grants and Loan Forgiveness				
Ontario	20		350,954	
Canada	21		-	
Other Municipalities	22		55,831	
Subtotal	23		406,785	
Other Financing				
Prepaid Special Charges	24		37,254	
Proceeds From Sale of Land and Other Capital Assets	25		10	
Investment Income				
From Own Funds	26		-	
Other	27		1,010	
Donations	28		-	
--	30		-	
--	31		-	
Subtotal	32		38,274	
Total Sources of Financing	33		1,106,973	
Applications				
Own Expenditures				
Short Term Interest Costs	34		1	
Other	35		1,158,619	
Subtotal	36		1,158,619	
Transfer of Proceeds From Long Term Liabilities to:				
Other Municipalities	37		-	
Unconsolidated Local Boards	38		-	
Individuals	39		30,700	
Subtotal	40		30,700	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		-	
Total Applications	42		1,189,319	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		73,392	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	20,502	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		-	
- Proceeds From Long Term Liabilities	46		93,894	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		73,392	
* - 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

Yarmouth Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	43,324
Protection to Persons and Property					
Fire	2	-	-	-	223,768
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	223,768
Transportation services					
Roadways	8	291,762	-	-	544,124
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	1,933	-	-	7,837
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	293,695	-	-	551,961
Environmental services					
Sanitary Sewer System	16	-	-	-	3,806
Storm Sewer System	17	-	-	-	-
Waterworks System	18	35,444	-	-	107,520
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	35,444	-	-	111,326
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	-	-	-	7,891
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	7,891
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	21,815	-	55,831	220,349
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	21,815	-	55,831	220,349
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	350,954	-	55,831	1,158,619

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Yarmouth Tp

		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	197,602	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	197,602	
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	190,495	
Tile Drainage and Shoreline Assistance	45	339,773	
--	46	-	
	Subtotal 47	530,268	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	727,870	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Yarmouth 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	339,773
: To Canada and agencies			2	-
: To other			3	388,097
	Subtotal		4	727,870
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	727,870
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	727,870
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	117,228
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	117,228

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Yarmouth 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	-	5,654	9,186	883
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		146,683	80,704	
- 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		146,683	80,704	
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	
		principal		interest	
		1	2	3	4
		\$	\$	\$	\$
1992	60	144,208	71,236	-	-
1993	61	121,944	56,476	-	-
1994	62	111,371	44,753	-	-
1995	63	93,368	34,206	-	-
1996	64	77,386	25,398	-	-
1997-2001	65	179,593	36,569	-	-
2002 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	727,870	268,638	-	-
* 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

Yarmouth Tp

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		954,600	7,320	961,920							
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	- 48	954,600	7,320	961,920	924,245	17,001	-	20,886	-	962,132	164
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	- 48	954,600	7,320	961,920	924,245	17,001	-	20,886	-	962,132	164

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Yarmouth Tp

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	4	1,434,178	10,599	-	1,444,777	1,415,776	28,998	-	-	1,444,774	1
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	1	189,576	1,624	-	191,200	190,142	1,058	-	-	191,200	1
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	24	1,198,365	9,784	-	1,208,149	1,182,061	26,111	-	-	1,208,172	1
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	116,948	1,000	-	117,948	117,015	953	-	-	117,968	20
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	19	2,939,067	23,007	-	2,962,074	2,904,994	57,120	-	-	2,962,114	21

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Yarmouth Tp

10
15

		1	
		\$	
Balance at the beginning of the year	1	1,091,176	
Revenues			
Contributions from revenue fund	2	70,096	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	86,433	
Investment income - from own funds	5	-	
- other	6	23,903	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
	Total revenue	13	180,432
Expenditures			
Transferred to capital fund	14	5,391	
Transferred to revenue fund	15	21,166	
Charges for long term liabilities - principal and interest	16	-	
--	63	500	
--	20	-	
--	21	-	
	Total expenditure	22	27,057
Balance at the end of the year for:			
Reserves	23	885,158	
Reserve Funds	24	359,393	
	Total	25	1,244,551
Analysed as follows:			
Working funds	26	779,233	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	117,228	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	10,452	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	100,000	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	231,713	
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	5,925	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
	Total	58	1,244,551

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Yarmouth Tp

11
16

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	687,266	-
Accounts receivable			
Canada	2	27,130	
Ontario	3	239,289	
Region or county	4	1,905	
Other municipalities	5	19,392	
School Boards	6	5,828	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	29,142	business taxes
Taxes receivable			
Current year's levies	9	316,100	4,903
Previous year's levies	10	109,014	2,777
Prior year's levies	11	21,359	-
Penalties and interest	12	41,131	393
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	727,870	
Other long term assets	20	27,322	-
Total	21	2,252,748	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Yarmouth 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	61,858		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	11,993		
School Boards	30	-		
Trade accounts payable	31	309,912		
Other	32	-		
Other current liabilities	33	12,000		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	727,870		
- 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	1,244,551		
Accumulated net revenue (deficit)				
General revenue	42	- 51,258		
Special charges and special areas (specify)				
--	43	12,206		
--	44	- 3,177		
--	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	164		
School boards	57	21		
Unexpended capital financing / (unfinanced capital outlay)	58	- 73,392		
Total	59	2,252,748		

		1		
1. Number of continuous full time employees as at December 31				
Administration	1	4		
Non-line Department Support Staff	2	1		
Fire	3	-		
Police	4	-		
Transit	5	-		
Public Works	6	7		
Health Services	7	-		
Homes for the Aged	8	-		
Other Social Services	9	-		
Parks and Recreation	10	-		
Libraries	11	-		
Planning	12	-		
Total	13	12		
		continuous full time employees December 31		
		other		
		1	2	
		\$	\$	
2. Total expenditures during the year on:		14		
Wages and salaries		437,347	85,846	
Employee benefits		75,966	4,890	
		1		
		\$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16	4,956,806		
Previous years' tax	17	191,327		
Penalties and interest	18	46,225		
Subtotal	19	5,194,358		
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	7,684		
- recoverable from general municipal revenues	25	2,006		
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	5,204,048		
Amounts added to the tax roll for collection purposes only	30	-		
Business taxes written off under subsection 495(1) of the Municipal Act	81	1,157		
		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	19910625		
Due date of last installment (YYYYMMDD)	36	19910925		
		\$		
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
	1	2	3	4
	\$	\$	\$	\$
Estimated to take place				
in 1992	58	-	-	-
in 1993	59	-	-	-
in 1994	60	-	-	-
in 1995	61	-	-	-
in 1996	62	-	-	-
Total	63	-	-	-

					balance of fund		loans outstanding	
					1		2	
					\$		\$	
6. Ontario Home Renewal Plan trust fund at year end					82		135,788	
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	63	18,914	3,181
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								
Loans or advances due to reserve funds as at December 31					84		10,452	
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	181,800	32,994	214,794
Approved in 1991					68	-	68,843	68,843
Financed in 1991					69	30,700	25,517	56,217
No long term financing necessary					70	-	55,083	55,083
Approved but not financed as at December 31, 1991					71	151,100	21,237	172,337
Applications submitted but not approved as at Decemeber 31, 1991					72	-	10,260	10,260
12. Forecast of total revenue fund expenditures								
					1992	1993	1994	1995
					1	2	3	4
					\$			
					73	-	-	-