

# **1992 FINANCIAL INFORMATION RETURN**

**MUNICIPAL CODE: 40023**

**MUNICIPALITY OF: Bayfield V**

# 1992 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Bayfield V

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For the year ended December 31, 1992.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	1,066,809	192,816	608,554	265,439
Direct water billings on ratepayers -- own municipality	2	6,500	-		6,500
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>1,073,309</b>	<b>192,816</b>	<b>608,554</b>	<b>271,939</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	5,287	2,227	-	3,060
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	7,600	1,382	4,380	1,838
Ontario Hydro	13	414	175	-	239
Liquor Control Board of Ontario	14	870	366	-	504
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	<b>18</b>	<b>14,171</b>	<b>4,150</b>	<b>4,380</b>	<b>5,641</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
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				
<b>Subtotal</b>	<b>28</b>	<b>55,734</b>	<b>-</b>	<b>-</b>	<b>55,734</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	102,908			102,908
Canada specific grants	30	9,700			9,700
Other municipalities - grants and fees	31	54,104			54,104
Fees and service charges	32	215,567			215,567
<b>Subtotal</b>	<b>33</b>	<b>382,279</b>			<b>382,279</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Fines	37	-			-
Penalties and interest on taxes	38	27,065			27,065
Investment income - from own funds	39	-			-
- other	40	5,017			5,017
Sales of publications, equipment, etc	42	2,905			2,905
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	4,569			4,569
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	30,546			30,546
<b>Subtotal</b>	<b>50</b>	<b>70,102</b>	<b>-</b>	<b>-</b>	<b>70,102</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>1,595,595</b>	<b>196,966</b>	<b>612,934</b>	<b>785,695</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1992.

Municipality

Bayfield V

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	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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	4,431,915	149,847	46,100	4.429000	5.211000	19,629	781	240	334	-	-	20,984
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						489,827	88,891	24,492	1,093	2,760	1,491	608,554





# 1992 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

Municipality

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	19,033
<b>Protection to Persons and Property</b>					
Fire	2	-	-	26,249	8,310
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	26,249	8,310
<b>Transportation services</b>					
Roadways	8	77,544	-	25,855	-
Winter Control	9	13,556	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	9,000	-	112,933
<b>Subtotal</b>	15	91,100	9,000	25,855	112,933
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	-	-
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	6,000	-	2,000	65,826
Libraries	38	-	-	-	-
Other Cultural	39	5,808	-	-	200
<b>Subtotal</b>	40	11,808	-	2,000	66,026
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	700	-	5,003
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	4,262
--	46	-	-	-	-
<b>Subtotal</b>	47	-	700	-	9,265
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	102,908	9,700	54,104	215,567

# 1992 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Bayfield V
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For the year ended December 31, 1992.

		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
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	78,037	-	65,024	100	-	-	143,161
<b>Protection to Persons and Property</b>								
Fire	2	19,186	29,995	33,340	3,799	-	-	86,320
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	8,743	-	8,743
Protective inspection and control	5	300	-	4,295	-	-	-	4,595
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	19,486	29,995	37,635	3,799	8,743	-	99,658
<b>Transportation services</b>								
Roadways	8	67,950	-	110,704	31,753	-	-	210,407
Winter Control	9	11,879	-	19,352	-	-	-	31,231
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	9,986	-	-	-	9,986
Air Transportation	13	-	-	-	-	-	-	-
--	14	25,524	-	65,629	12,931	-	-	104,084
<b>Subtotal</b>	15	105,353	-	205,671	44,684	-	-	355,708
<b>Environmental services</b>								
Sanitary Sewer System	16	-	-	-	850	-	-	850
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	3,881	-	-	-	3,881
Garbage Collection	19	-	-	29,561	-	-	-	29,561
Garbage Disposal	20	-	-	16,677	-	-	-	16,677
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	-	-	50,119	850	-	-	50,969
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-	-	-	-
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	-	-	-
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	46,013	-	66,484	5,678	-	-	118,175
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	225	88,989	5,113	-	94,327
<b>Subtotal</b>	40	46,013	-	66,709	94,667	5,113	-	212,502
<b>Planning and Development</b>								
Planning and Development	41	-	-	1,157	-	200	-	1,357
Commercial and Industrial	42	-	-	16,656	-	-	-	16,656
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	4,262	-	-	-	-	4,262
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	-	4,262	17,813	-	200	-	22,275
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	248,889	34,257	442,971	144,100	14,056	-	884,273

# 1992 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1992.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	8,588
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	115,675
Reserves and Reserve Funds	3	-
<b>Subtotal</b>	4	115,675
<b>Long Term Liabilities Incurred</b>		
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	-
<b>Subtotal *</b>	18	-
<b>Grants and Loan Forgiveness</b>		
Ontario	20	8,200
Canada	21	1,932
Other Municipalities	22	-
<b>Subtotal</b>	23	10,132
<b>Other Financing</b>		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	4,054
Donations	28	36,341
--	30	-
--	31	-
<b>Subtotal</b>	32	40,395
<b>Total Sources of Financing</b>	33	166,202
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	100,179
<b>Subtotal</b>	36	100,179
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
<b>Subtotal</b>	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	-
<b>Total Applications</b>	42	100,179
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	57,435
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	57,435
<b>To be Recovered From:</b>		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	57,435
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1992 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

Municipality

Bayfield V

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	100
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	3,799
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	3,799
<b>Transportation services</b>					
Roadways	8	-	-	-	590
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	7,931
Subtotal	15	-	-	-	8,521
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	-	-	-	10,178
Libraries	38	-	-	-	-
Other Cultural	39	8,200	1,932	-	77,581
Subtotal	40	8,200	1,932	-	87,759
<b>Planning and Development</b>					
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	8,200	1,932	-	100,179

# 1992 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Bayfield V

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For the year ended December 31, 1992.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	83,421
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	83,421
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
<b>Environmental services</b>		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	16,085
--	46	-
Subtotal	47	16,085
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	99,506

# 1992 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1992.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
: To Ontario and agencies	1	16,085
: To Canada and agencies	2	-
: To other	3	83,421
<b>Subtotal</b>	4	99,506
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
: Ontario	6	-
: Schoolboards	7	-
: Other municipalities	8	-
<b>Subtotal</b>	9	-
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	99,506
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	16,085
Long term bank loans	18	83,421
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	21	-
--	22	-
--	23	-
--	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	-
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
<b>Total</b>	45	-

# 1992 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1992.

6. Ministry of the Environment Provincial Projects		accumulated	total	debt
		surplus (deficit)	outstanding	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. 1992 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	22,534	7,461		
- special are rates and special charges	51	-	-		
- benefitting landowners	52	2,755	1,507		
- user rates (consolidated entities)	53	-	-		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	56	-	-		
--	57	-	-		
--	58	-	-		
--	59	-	-		
<b>Total</b>	<b>78</b>	<b>25,289</b>	<b>8,968</b>		

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
		\$	\$	\$	\$	\$	\$
1993	60	23,975	7,961	-	-	-	-
1994	61	24,214	6,042	-	-	-	-
1995	62	24,471	4,105	-	-	-	-
1996	63	24,169	2,148	-	-	-	-
1997	64	2,677	215	-	-	-	-
1998-2002	65	-	-	-	-	-	-
2003 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>99,506</b>	<b>20,471</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* Includes interest to earned on Ministry of the Environment debt retirement funds

9. Future principal payments on EXPECTED NEW debt		1
		\$
1993	72	-
1994	73	10,000
1995	74	10,000
1996	75	-
1997	76	-
<b>Total</b>	<b>77</b>	<b>20,000</b>

10. Other notes (attach supporting schedules as required)

# 1992 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>UPPER TIER</b>											
Included in general tax rate for upper tier purposes											
General requisition	1	188,636	1,685	190,321							
Special pupose requisitions											
Water rate	2	-	-	-							
Transit rate	3	-	-	-							
Sewer rate	4	-	-	-							
Library rate	5	-	-	-							
Road rate	6	-	-	-							
--	7	2,495	-	2,495							
--	8	4,150	-	4,150							
Payments in lieu of taxes	9	-	-	-							
Telephone and telegraph taxation	10	-	-	-							
<b>Subtotal levied by mill rate -- general</b>	11	-	195,281	1,685	196,966	190,321	2,495	-	4,150	-	196,966
Special purpose requisitions											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	-	195,281	1,685	196,966	190,321	2,495	-	4,150	-	196,966

# 1992 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

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13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	-	311,445	2,562	-	314,007	307,777	4,109	2,121	-	314,007	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	24,248	385	-	24,633	24,191	147	295	-	24,633	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	250,873	2,063	-	252,936	247,918	3,310	1,708	-	252,936	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	21,024	334	-	21,358	20,984	118	256	-	21,358	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	-	607,590	5,344	-	612,934	600,870	7,684	4,380	-	612,934	-

# 1992 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Bayfield V

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For the year ended December 31, 1992.

		1 \$
<b>Balance at the beginning of the year</b>	1	113,323
<b>Revenues</b>		
Contributions from revenue fund	2	28,425
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	120
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	28,545
<b>Expenditures</b>		
Transferred to capital fund	14	-
Transferred to revenue fund	15	4,569
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	4,569
<b>Balance at the end of the year for:</b>		
Reserves	23	133,443
Reserve Funds	24	3,856
<b>Total</b>	25	137,299
<b>Analysed as follows:</b>		
Working funds	26	101,048
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	19,335
- sanitary and storm sewers	36	850
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	4,000
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	28
Development Charges Act	68	-
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	174
Waste Site	53	8,036
Police Commission	54	3,828
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	137,299

# 1992 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1992.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	157,205	55,165
Accounts receivable			
Canada	2	3,239	
Ontario	3	36,500	
Region or county	4	209	
Other municipalities	5	-	
School Boards	6	419	
Waterworks	7	-	
Other (including unorganized areas)	8	22,554	
Taxes receivable			
Current year's levies	9	112,716	8,096
Previous year's levies	10	56,664	116
Prior year's levies	11	55,076	-
Penalties and interest	12	10,422	771
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	13,373	
<b>Capital outlay to be recovered in future years</b>	19	99,506	
<b>Other long term assets</b>	20	-	
<b>Total</b>	21	<b>567,883</b>	

portion of cash not  
in chartered banks

portion of taxes  
receivable for  
business taxes

portion of line 20  
for tax sale / tax  
registration

# 1992 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1992.

LIABILITIES			portion of loans not from chartered banks
<b>Current Liabilities</b>			
Temporary loans - current purposes	22	150,000	-
- capital - Ontario	23	-	
- Canada	24	-	
- Other	25	-	
Accounts payable and accrued liabilities			
Canada	26	-	
Ontario	27	-	
Region or county	28	-	
Other municipalities	29	-	
School Boards	30	-	
Trade accounts payable	31	33,399	
Other	32	55,870	
Other current liabilities	33	38,881	
<b>Net long term liabilities</b>			
Recoverable from the Consolidated Revenue Fund			
- general tax rates	34	83,421	
- special area rates and special charges	35	-	
- benefitting landowners	36	16,085	
- user rates (consolidated entities)	37	-	
Recoverable from Reserve Funds	38	-	
Recoverable from unconsolidated entities	39	-	
Less: Own holdings (negative)	40	-	
<b>Reserves and reserve funds</b>	41	137,299	
<b>Accumulated net revenue (deficit)</b>			
General revenue	42	12,926	
Special charges and special areas (specify)			
--	43	-	
--	44	-	
--	45	-	
--	46	-	
Consolidated local boards (specify)			
Transit operations	47	-	
Water operations	48	-	
Libraries	49	-	
Cemetaries	50	-	
Recreation, community centres and arenas	51	-	
--	52	4,500	
--	53	3,919	
--	54	-	
--	55	-	
Region or county	56	-	
School boards	57	-	
Unexpended capital financing / (unfinanced capital outlay)	58	57,435	
<b>Total</b>	59	567,883	

# 1992 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

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## STATISTICAL DATA

For the year ended December 31, 1992.

		1
<b>1. Number of continuous full time employees as at December 31</b>		
Administration	1	1
Non-line Department Support Staff	2	-
Fire	3	-
Police	4	-
Transit	5	-
Public Works	6	3
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	1
Libraries	11	-
Planning	12	-
<b>Total</b>	<b>13</b>	<b>5</b>

		continuous full time employees December 31	
		1	2
		\$	\$
<b>2. Total expenditures during the year on:</b>		14	15
Wages and salaries		150,780	42,641
Employee benefits		24,978	3,262

		1
		\$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	970,518
Previous years' tax	17	52,781
Penalties and interest	18	23,088
<b>Subtotal</b>	19	1,046,387
Discounts allowed	20	-
Tax adjustments under section 363 and 364 of the Municipal Act		
- amounts added to the roll (negative)	22	-
- amounts written off	23	-
Tax adjustments under sections 421, 441 and 442 of the Municipal Act		
- recoverable from upper tier and school boards		
- recoverable from general municipal revenues	24	6,904
- recoverable from general municipal revenues	25	2,212
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions	27	-
- refunds	28	-
Other (specify)	80	-
<b>Total reductions</b>	29	1,055,503
Amounts added to the tax roll for collection purposes only	30	52,509
Business taxes written off under subsection 441(1) of the Municipal Act	81	51

		1
<b>4. Tax due dates for 1992 (lower tier municipalities only)</b>		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19920301
Due date of last installment (YYYYMMDD)	33	19920601
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19920901
Due date of last installment (YYYYMMDD)	36	19921101
		\$
Supplementary taxes levied with 1994 due date	37	-

		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					
in 1993	58	-	-	-	-
in 1994	59	20,000	-	-	-
in 1995	60	-	-	-	-
in 1996	61	-	-	-	-
in 1997	62	-	-	-	-
<b>Total</b>	63	20,000	-	-	-

# 1992 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

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## STATISTICAL DATA

For the year ended December 31, 1992.

		balance of fund		loans outstanding		
		1	2	1	2	
		\$	\$	\$	\$	
6.	Ontario Home Renewal Plan trust fund at year end	82	3,120		1,600	
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1992 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	39	52	6,500	-	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
		number of residential units	1992 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	In this municipality	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	In this municipality	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	In this municipality	67	10,400	-	10,400	
	In other municipalities (specify municipality)					
	--	68	-	-	-	
	--	69	-	-	-	
	--	70	-	-	-	
	--	71	10,400	-	10,400	
	--	72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1993	1994	1995	1996	1997
		1	2	3	4	5
		\$	\$	\$	\$	\$
73	In this municipality	928,487	974,911	1,023,657	1,074,840	1,128,582