

1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 2037

MUNICIPALITY OF: Clarence Tp

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Clarence Tp

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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 |
| | | \$ | \$ | \$ | \$ |
| TAXATION | | | | | |
| Taxation from schedule 2LTxx or requisitions from schedule 2UT | 1 | 5,875,024 | 784,807 | 3,187,095 | 1,903,122 |
| Direct water billings on ratepayers -- own municipality | 2 | 352,518 | - | | 352,518 |
| -- other municipalities | 3 | - | - | | - |
| Sewer surcharge on direct water billings -- own municipality | 4 | - | - | | - |
| -- other municipalities | 5 | - | - | | - |
| Subtotal | 6 | 6,227,542 | 784,807 | 3,187,095 | 2,255,640 |
| PAYMENTS IN LIEU OF TAXATION | | | | | |
| Canada | 7 | 2,860 | - | - | 2,860 |
| Canada Enterprises | 8 | - | - | - | - |
| Ontario | | | | | |
| The Municipal Tax Assistance Act | 9 | 150 | - | | 150 |
| The Municipal Act, section 157 | 10 | - | - | | - |
| Other | 11 | - | - | | - |
| Ontario Enterprises | | | | | |
| Ontario Housing Corporation | 12 | - | - | - | - |
| Ontario Hydro | 13 | 670 | - | - | 670 |
| Liquor Control Board of Ontario | 14 | 1,138 | - | - | 1,138 |
| Other | 15 | - | - | - | - |
| Municipal enterprises | 16 | - | - | - | - |
| Other municipalities and enterprises | 17 | - | - | - | - |
| Subtotal | 18 | 4,818 | - | - | 4,818 |
| 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 | 566,349 | - | - | 566,349 |
| REVENUES FOR SPECIFIC FUNCTIONS | | | | | |
| Ontario specific grants | 29 | 521,403 | | | 521,403 |
| Canada specific grants | 30 | - | | | - |
| Other municipalities - grants and fees | 31 | 4,473 | | | 4,473 |
| Fees and service charges | 32 | 723,903 | | | 723,903 |
| Subtotal | 33 | 1,249,779 | | | 1,249,779 |
| OTHER REVENUES | | | | | |
| Trailer revenue and licences | 34 | - | | | - |
| Licences and permits | 35 | - | - | - | - |
| Fines | 37 | - | | | - |
| Penalties and interest on taxes | 38 | 128,683 | | | 128,683 |
| Investment income - from own funds | 39 | - | | | - |
| - other | 40 | 64,481 | | | 64,481 |
| Sales of publications, equipment, etc | 42 | - | | | - |
| Contributions from capital fund | 43 | 101,575 | | | 101,575 |
| Contributions from reserves and reserve funds | 44 | 13,000 | | | 13,000 |
| Contributions from non-consolidated entities | 45 | - | | | - |
| -- | 46 | - | | | - |
| -- | 47 | - | | | - |
| -- | 48 | - | | | - |
| Sale of Land | 49 | - | | | - |
| Subtotal | 50 | 307,739 | - | - | 307,739 |
| TOTAL REVENUE | 51 | 8,356,227 | 784,807 | 3,187,095 | 4,384,325 |

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

Municipality

Clarence Tp

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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 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Secondary separate | | | | | | | | | | | | | |
| General | 0 | 7,053,992 | 401,800 | 142,710 | 164.730000 | 193.800000 | 1,162,004 | 77,869 | 27,657 | 22,285 | 482 | 214 | 1,290,511 |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Separate consolidated | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Total all school board taxation | 0 | | | | | | 2,865,807 | 195,376 | 60,501 | 60,068 | 4,552 | 791 | 3,187,095 |

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

Municipality

Clarence 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 | 3,608 | - | - | 16,414 |
| Protection to Persons and Property | | | | | |
| Fire | 2 | - | - | - | - |
| Police | 3 | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - |
| Protective inspection and control | 5 | - | - | - | 9,552 |
| Emergency measures | 6 | - | - | - | - |
| Subtotal | 7 | - | - | - | 9,552 |
| Transportation services | | | | | |
| Roadways | 8 | 380,580 | - | - | 10,112 |
| Winter Control | 9 | 97,381 | - | - | - |
| Transit | 10 | - | - | - | - |
| Parking | 11 | - | - | - | - |
| Street Lighting | 12 | - | - | - | - |
| Air Transportation | 13 | - | - | - | - |
| -- | 14 | - | - | - | - |
| Subtotal | 15 | 477,961 | - | - | 10,112 |
| Environmental services | | | | | |
| Sanitary Sewer System | 16 | - | - | - | - |
| Storm Sewer System | 17 | - | - | - | - |
| Waterworks System | 18 | - | - | - | 9,974 |
| Garbage Collection | 19 | - | - | 4,473 | - |
| Garbage Disposal | 20 | - | - | - | 12,316 |
| Pollution Control | 21 | - | - | - | - |
| -- | 22 | - | - | - | - |
| Subtotal | 23 | - | - | 4,473 | 22,290 |
| 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 | - | - | - | - |
| Assistance to Children | 33 | - | - | - | - |
| Day Nurseries | 34 | - | - | - | - |
| -- | 35 | - | - | - | - |
| Subtotal | 36 | - | - | - | - |
| Recreation and Cultural Services | | | | | |
| Parks and Recreation | 37 | 9,000 | - | - | 273,522 |
| Libraries | 38 | 21,610 | - | - | - |
| Other Cultural | 39 | - | - | - | - |
| Subtotal | 40 | 30,610 | - | - | 273,522 |
| Planning and Development | | | | | |
| Planning and Development | 41 | - | - | - | 287,947 |
| Commercial and Industrial | 42 | - | - | - | - |
| Residential Development | 43 | - | - | - | - |
| Agriculture and Reforestation | 44 | 9,224 | - | - | - |
| Tile Drainage and Shoreline Assistance | 45 | - | - | - | 104,066 |
| -- | 46 | - | - | - | - |
| Subtotal | 47 | 9,224 | - | - | 392,013 |
| Electricity | 48 | - | - | - | - |
| Gas | 49 | - | - | - | - |
| Telephone | 50 | - | - | - | - |
| Total | 51 | 521,403 | - | 4,473 | 723,903 |

1992 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

ANALYSIS OF REVENUE FUND EXPENDITURES

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 |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| General Government | 1 | 447,235 | 47,119 | 229,241 | 78,128 | - | - | 801,723 |
| Protection to Persons and Property | | | | | | | | |
| Fire | 2 | 58,576 | 39,112 | 61,892 | 14,968 | - | - | 174,548 |
| Police | 3 | - | - | - | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - | 18,162 | - | 18,162 |
| Protective inspection and control | 5 | 40,789 | - | 5,131 | - | - | 2,805 | 48,725 |
| Emergency measures | 6 | - | - | - | - | - | - | - |
| Subtotal | 7 | 99,365 | 39,112 | 67,023 | 14,968 | 18,162 | 2,805 | 241,435 |
| Transportation services | | | | | | | | |
| Roadways | 8 | 407,267 | 36,865 | 448,876 | 98,087 | - | 118,497 | 872,598 |
| Winter Control | 9 | 45,483 | - | 175,189 | - | - | - | 220,672 |
| Transit | 10 | - | - | - | - | - | - | - |
| Parking | 11 | - | - | - | - | - | - | - |
| Street Lighting | 12 | 649 | 4,698 | 27,866 | 5,200 | - | 96 | 38,509 |
| Air Transportation | 13 | - | - | - | - | - | - | - |
| -- | 14 | - | - | - | - | - | - | - |
| Subtotal | 15 | 453,399 | 41,563 | 651,931 | 103,287 | - | 118,401 | 1,131,779 |
| Environmental services | | | | | | | | |
| Sanitary Sewer System | 16 | - | - | 93 | 514 | - | - | 607 |
| Storm Sewer System | 17 | - | - | - | - | - | - | - |
| Waterworks System | 18 | 104,630 | 61,401 | 124,902 | 270,862 | - | 749 | 562,544 |
| Garbage Collection | 19 | 69,222 | - | 185 | - | - | 77,678 | 147,085 |
| Garbage Disposal | 20 | 33,914 | - | 78,053 | 172,768 | - | 17,439 | 302,174 |
| Pollution Control | 21 | - | - | - | - | - | - | - |
| -- | 22 | - | - | - | - | - | - | - |
| Subtotal | 23 | 207,766 | 61,401 | 203,233 | 444,144 | - | 95,866 | 1,012,410 |
| 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 | - | - | - | - | - | - | - |
| Assistance to Children | 33 | - | - | - | - | - | - | - |
| Day Nurseries | 34 | - | - | 14,060 | - | - | - | 14,060 |
| -- | 35 | - | - | - | - | - | - | - |
| Subtotal | 36 | - | - | 14,060 | - | - | - | 14,060 |
| Recreation and Cultural Services | | | | | | | | |
| Parks and Recreation | 37 | 300,770 | 53,334 | 313,708 | 55,488 | 24,936 | 11,330 | 759,566 |
| Libraries | 38 | 17,462 | - | 32,519 | 3,153 | - | - | 53,134 |
| Other Cultural | 39 | - | - | - | - | - | - | - |
| Subtotal | 40 | 318,232 | 53,334 | 346,227 | 58,641 | 24,936 | 11,330 | 812,700 |
| Planning and Development | | | | | | | | |
| Planning and Development | 41 | 275,167 | - | 26,721 | - | - | 8,400 | 310,288 |
| Commercial and Industrial | 42 | - | - | - | - | - | - | - |
| Residential Development | 43 | - | - | - | - | - | - | - |
| Agriculture and Reforestation | 44 | - | - | 22,094 | 615 | - | - | 22,709 |
| Tile Drainage and Shoreline Assistance | 45 | - | 104,990 | - | - | - | - | 104,990 |
| -- | 46 | - | - | - | - | - | - | - |
| Subtotal | 47 | 275,167 | 104,990 | 48,815 | 615 | - | 8,400 | 437,987 |
| Electricity | 48 | - | - | - | - | - | - | - |
| Gas | 49 | - | - | - | - | - | - | - |
| Telephone | 50 | - | - | - | - | - | - | - |
| Total | 51 | 1,801,164 | 347,519 | 1,560,530 | 699,783 | 43,098 | - | 4,452,094 |

1992 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1992.

| | | 1 \$ |
|--|----|-----------|
| Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year | 1 | 883,762 |
| Source of Financing | | |
| Contributions from Own Funds | | |
| Revenue Fund | 2 | 629,783 |
| Reserves and Reserve Funds | 3 | 60,199 |
| Subtotal | 4 | 689,982 |
| 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 | 51,700 |
| Serial Debentures | 13 | - |
| Sinking Fund Debentures | 14 | - |
| Long Term Bank Loans | 15 | 383,000 |
| Long Term Reserve Fund Loans | 16 | - |
| -- | 17 | - |
| Subtotal * | 18 | 434,700 |
| Grants and Loan Forgiveness | | |
| Ontario | 20 | 545,817 |
| Canada | 21 | - |
| Other Municipalities | 22 | - |
| Subtotal | 23 | 545,817 |
| Other Financing | | |
| Prepaid Special Charges | 24 | - |
| Proceeds From Sale of Land and Other Capital Assets | 25 | 101,575 |
| Investment Income | | |
| From Own Funds | 26 | - |
| Other | 27 | - |
| Donations | 28 | - |
| -- | 30 | 46,794 |
| -- | 31 | - |
| Subtotal | 32 | 148,369 |
| Total Sources of Financing | 33 | 1,818,868 |
| Applications | | |
| Own Expenditures | | |
| Short Term Interest Costs | 34 | 49,429 |
| Other | 35 | 1,724,386 |
| Subtotal | 36 | 1,773,815 |
| Transfer of Proceeds From Long Term Liabilities to: | | |
| Other Municipalities | 37 | - |
| Unconsolidated Local Boards | 38 | - |
| Individuals | 39 | 51,700 |
| Subtotal | 40 | 51,700 |
| Transfers to Reserves, Reserve Funds and the Revenue Fund | | |
| | 41 | 101,575 |
| Total Applications | 42 | 1,927,090 |
| Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year | 43 | 991,984 |
| 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 | 151,499 |
| - Proceeds From Long Term Liabilities | 46 | 518,141 |
| - Transfers From Reserves and Reserve Funds | 47 | - |
| -- | 48 | 322,344 |
| Total Unfinanced Capital Outlay (Unexpended Capital Financing) | 49 | 991,984 |
| * - 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

Clarence Tp

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| | CAPITAL GRANTS | | | TOTAL OWN EXPENDITURES |
|---|----------------|---------------|----------------------|------------------------|
| | Ontario Grants | Canada Grants | Other municipalities | |
| | 1 \$ | 2 \$ | 3 \$ | |
| General Government | 1 | - | - | 91,405 |
| Protection to Persons and Property | | | | |
| Fire | 2 | - | - | 318,678 |
| Police | 3 | - | - | - |
| Conservation Authority | 4 | - | - | - |
| Protective inspection and control | 5 | - | - | - |
| Emergency measures | 6 | - | - | - |
| Subtotal | 7 | - | - | 318,678 |
| Transportation services | | | | |
| Roadways | 8 | 209,855 | - | 425,629 |
| Winter Control | 9 | - | - | - |
| Transit | 10 | - | - | - |
| Parking | 11 | - | - | - |
| Street Lighting | 12 | - | - | 5,200 |
| Air Transportation | 13 | - | - | - |
| -- | 14 | - | - | - |
| Subtotal | 15 | 209,855 | - | 430,829 |
| Environmental services | | | | |
| Sanitary Sewer System | 16 | 21,409 | - | 16,698 |
| Storm Sewer System | 17 | - | - | - |
| Waterworks System | 18 | 220,532 | - | 511,961 |
| Garbage Collection | 19 | - | - | - |
| Garbage Disposal | 20 | 65,053 | - | 273,070 |
| Pollution Control | 21 | - | - | - |
| -- | 22 | - | - | - |
| Subtotal | 23 | 306,994 | - | 801,729 |
| 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 | - | - | - |
| Assistance to Children | 33 | - | - | - |
| Day Nurseries | 34 | - | - | - |
| -- | 35 | - | - | - |
| Subtotal | 36 | - | - | - |
| Recreation and Cultural Services | | | | |
| Parks and Recreation | 37 | 26,085 | - | 89,646 |
| Libraries | 38 | - | - | - |
| Other Cultural | 39 | - | - | - |
| Subtotal | 40 | 26,085 | - | 89,646 |
| Planning and Development | | | | |
| Planning and Development | 41 | - | - | 3,011 |
| Commercial and Industrial | 42 | - | - | - |
| Residential Development | 43 | - | - | - |
| Agriculture and Reforestation | 44 | 2,883 | - | 38,517 |
| Tile Drainage and Shoreline Assistance | 45 | - | - | - |
| -- | 46 | - | - | - |
| Subtotal | 47 | 2,883 | - | 41,528 |
| Electricity | 48 | - | - | - |
| Gas | 49 | - | - | - |
| Telephone | 50 | - | - | - |
| Total | 51 | 545,817 | - | 1,773,815 |

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Clarence Tp

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For the year ended December 31, 1992.

| | | 1 \$ |
|---|-------------|-----------|
| General Government | 1 | 398,102 |
| Protection to Persons and Property | | |
| Fire | 2 | 347,726 |
| Police | 3 | - |
| Conservation Authority | 4 | - |
| Protective inspection and control | 5 | - |
| Emergency measures | 6 | - |
| | Subtotal 7 | 347,726 |
| Transportation services | | |
| Roadways | 8 | 61,490 |
| Winter Control | 9 | - |
| Transit | 10 | - |
| Parking | 11 | - |
| Street Lighting | 12 | 23,098 |
| Air Transportation | 13 | - |
| -- | 14 | - |
| | Subtotal 15 | 84,588 |
| Environmental services | | |
| Sanitary Sewer System | 16 | - |
| Storm Sewer System | 17 | - |
| Waterworks System | 18 | 377,930 |
| Garbage Collection | 19 | - |
| Garbage Disposal | 20 | - |
| Pollution Control | 21 | - |
| -- | 22 | - |
| | Subtotal 23 | 377,930 |
| 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 | - |
| Assistance to Children | 33 | - |
| Day Nurseries | 34 | - |
| -- | 35 | - |
| | Subtotal 36 | - |
| Recreation and Cultural Services | | |
| Parks and Recreation | 37 | 341,841 |
| Libraries | 38 | - |
| Other Cultural | 39 | - |
| | Subtotal 40 | 341,841 |
| Planning and Development | | |
| Planning and Development | 41 | - |
| Commercial and Industrial | 42 | - |
| Residential Development | 43 | - |
| Agriculture and Reforestation | 44 | - |
| Tile Drainage and Shoreline Assistance | 45 | 306,213 |
| -- | 46 | - |
| | Subtotal 47 | 306,213 |
| Electricity | 48 | - |
| Gas | 49 | - |
| Telephone | 50 | - |
| | Total 51 | 1,856,400 |

1992 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1992.

| | | 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 | 566,062 |
| : To Canada and agencies | 2 | 51,082 |
| : To other | 3 | 1,239,256 |
| Subtotal | 4 | 1,856,400 |
| 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 | 1,856,400 |
| Amount reported in line 15 analyzed as follows: | | |
| Sinking fund debentures | 16 | - |
| Installment (serial) debentures | 17 | 724,062 |
| Long term bank loans | 18 | 1,081,256 |
| Lease purchase agreements | 19 | - |
| Mortgages | 20 | - |
| Ministry of the Environment | 21 | - |
| -- | 22 | 51,082 |
| -- | 23 | - |
| Total | 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 | - |

1992 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1992.

| 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. 1992 Debt Charges | | principal | | interest | |
|--|-----------|----------------|----|----------------|----|
| | | 1 | 2 | 1 | 2 |
| | | \$ | \$ | \$ | \$ |
| Recovered from the consolidated revenue fund | | | | | |
| - general tax rates * | 50 | 95,654 | | 85,473 | |
| - special are rates and special charges | 51 | - | | - | |
| - benefitting landowners | 52 | 77,461 | | 27,530 | |
| - user rates (consolidated entities) | 53 | 16,909 | | 44,492 | |
| Recovered from reserve funds | 54 | - | | - | |
| Recovered from unconsolidated entities | | | | | |
| - hydro | 55 | - | | - | |
| - gas and telephone | 56 | - | | - | |
| -- | 57 | - | | - | |
| -- | 58 | - | | - | |
| -- | 59 | - | | - | |
| Total | 78 | 190,024 | | 157,495 | |

| 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 | - | - | - | - | - | - |
| 1994 | 61 | 188,207 | 161,928 | - | - | - | - |
| 1995 | 62 | 199,927 | 149,662 | - | - | - | - |
| 1996 | 63 | 148,677 | 131,023 | - | - | - | - |
| 1997 | 64 | 126,476 | 117,634 | - | - | - | - |
| 1998-2002 | 65 | 112,276 | 107,127 | - | - | - | - |
| 2003 onwards | 79 | 529,499 | 402,416 | - | - | - | - |
| interest to be earned on sinking funds * | 69 | 551,338 | 213,798 | - | - | - | - |
| Downtown revitalization program | 70 | - | - | - | - | - | - |
| Total | 71 | 1,856,400 | 1,283,588 | - | - | - | - |

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

| 9. Future principal payments on EXPECTED NEW debt | | 1 |
|---|-----------|----------------|
| | | \$ |
| 1993 | 72 | 45,500 |
| 1994 | 73 | 50,000 |
| 1995 | 74 | 82,500 |
| 1996 | 75 | 91,000 |
| 1997 | 76 | 101,000 |
| Total | 77 | 370,000 |

10. Other notes (attach supporting schedules as required)

1992 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

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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 | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| UPPER TIER | | | | | | | | | | | | |
| Included in general tax rate for upper tier purposes | | | | | | | | | | | | |
| General requisition | 1 | 769,382 | 15,360 | 784,742 | | | | | | | | |
| 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 | 21 | 769,382 | 15,360 | 784,742 | 753,097 | 31,710 | - | - | - | 784,807 | 44 |
| Special purpose requisitions | | | | | | | | | | | | |
| Water | 12 | - | - | - | | | | | | | | |
| Transit | 13 | - | - | - | | | | | | | | |
| Sewer | 14 | - | - | - | | | | | | | | |
| Library | 15 | - | - | - | | | | | | | | |
| -- | 16 | - | - | - | | | | | | | | |
| -- | 17 | - | - | - | | | | | | | | |
| Subtotal levied by mill rate -- special areas | 18 | - | - | - | - | - | - | - | - | - | - | |
| Speical charges | 19 | - | - | - | - | - | - | - | - | - | - | |
| Direct water billings | 20 | - | - | - | - | - | - | - | - | - | - | |
| Sewer surcharge on direct water billings | 21 | - | - | - | - | - | - | - | - | - | - | |
| Total region or county | 22 | 21 | 769,382 | 15,360 | 784,742 | 753,097 | 31,710 | - | - | - | 784,807 | 44 |

1992 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

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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 | pupils' fees, share of trailer licenses | total expended | amount levied | telephone and telegraph taxation | share of payments in lieu of taxes | pupils' fees, share of trailer licenses | total raised | balance at end of year |
|-------------------------------|-----------|------------------------------|-----------------------|---------------------|---|------------------|------------------|----------------------------------|------------------------------------|---|------------------|------------------------|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| SCHOOL BOARDS | | | | | | | | | | | | |
| Elementary Public (specify) | | | | | | | | | | | | |
| -- | 30 | 1,271 | 393,885 | 12,401 | - | 406,286 | 401,034 | 6,527 | - | - | 407,561 | 4 |
| -- | 31 | - | - | - | - | - | - | - | - | - | - | - |
| Elementary separate (specify) | | | | | | | | | | | | |
| -- | 40 | 1,249 | 1,168,529 | 21,249 | - | 1,189,778 | 1,193,221 | 4,486 | - | - | 1,197,707 | 9,178 |
| -- | 41 | - | - | - | - | - | - | - | - | - | - | - |
| -- | 42 | - | - | - | - | - | - | - | - | - | - | - |
| Secondary Public (specify) | | | | | | | | | | | | |
| -- | 50 | 962 | 278,346 | 8,780 | - | 287,126 | 283,367 | 4,711 | - | - | 288,078 | 10 |
| -- | 51 | - | - | - | - | - | - | - | - | - | - | - |
| Secondary separate (specify) | | | | | | | | | | | | |
| -- | 70 | 993 | 1,263,824 | 22,981 | - | 1,286,805 | 1,290,511 | 3,238 | - | - | 1,293,749 | 7,937 |
| -- | 71 | - | - | - | - | - | - | - | - | - | - | - |
| -- | 72 | - | - | - | - | - | - | - | - | - | - | - |
| Total school boards | 36 | 9 | 3,104,584 | 65,411 | - | 3,169,995 | 3,168,133 | 18,962 | - | - | 3,187,095 | 17,109 |

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Clarence Tp

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For the year ended December 31, 1992.

| | | 1 \$ |
|--|----|-----------|
| Balance at the beginning of the year | 1 | 504,058 |
| Revenues | | |
| Contributions from revenue fund | 2 | 70,000 |
| Contributions from capital fund | 3 | - |
| Development Charges Act | 67 | 643,800 |
| Lot levies and subdivider contributions | 60 | 25,125 |
| Recreational land (the Planning Act) | 61 | 41,065 |
| Investment income - from own funds | 5 | 31,020 |
| - other | 6 | - |
| -- | 9 | - |
| -- | 10 | 25,308 |
| -- | 11 | - |
| -- | 12 | - |
| Total revenue | 13 | 836,318 |
| Expenditures | | |
| Transferred to capital fund | 14 | 60,199 |
| Transferred to revenue fund | 15 | 13,000 |
| Charges for long term liabilities - principal and interest | 16 | - |
| -- | 63 | - |
| -- | 20 | - |
| -- | 21 | - |
| Total expenditure | 22 | 73,199 |
| Balance at the end of the year for: | | |
| Reserves | 23 | 122,920 |
| Reserve Funds | 24 | 1,144,257 |
| Total | 25 | 1,267,177 |
| Analysed as follows: | | |
| Working funds | 26 | 98,500 |
| Contingencies | 27 | - |
| Ministry of the Environment funds for renewals, etc | | |
| - sewer | 28 | - |
| - water | 29 | 74,257 |
| Replacement of equipment | 30 | 15,000 |
| Sick leave | 31 | - |
| Insurance | 32 | - |
| Workers' compensation | 33 | - |
| Capital expenditure - general administration | 34 | - |
| - roads | 35 | 31,908 |
| - sanitary and storm sewers | 36 | - |
| - parks and recreation | 64 | - |
| - library | 65 | - |
| - other cultural | 66 | - |
| - water | 38 | 358,865 |
| - transit | 39 | - |
| - housing | 40 | - |
| - industrial development | 41 | - |
| - other and unspecified | 42 | - |
| Development Charges Act | 68 | 591,033 |
| Lot levies and subdivider contributions | 44 | 52,058 |
| Recreational land (the Planning Act) | 46 | 35,556 |
| 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 | 10,000 |
| Waste Site | 53 | - |
| Police Commission | 54 | - |
| Municipal Election | 55 | - |
| Business Improvement Area | 56 | - |
| -- | 57 | - |
| Total | 58 | 1,267,177 |

1992 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1992.

| | | 1 \$ | 2 \$ |
|---|----|-----------|--|
| ASSETS | | | |
| Current assets | | | |
| Cash | 1 | 72,139 | - |
| Accounts receivable | | | portion of cash not in chartered banks |
| Canada | 2 | 73,106 | |
| Ontario | 3 | 380,782 | |
| Region or county | 4 | 12,048 | |
| Other municipalities | 5 | 5,037 | |
| School Boards | 6 | - | portion of taxes |
| Waterworks | 7 | - | receivable for |
| Other (including unorganized areas) | 8 | 18,137 | business taxes |
| Taxes receivable | | | |
| Current year's levies | 9 | 490,896 | - |
| Previous year's levies | 10 | 140,328 | - |
| Prior year's levies | 11 | 32,398 | - |
| Penalties and interest | 12 | 38,916 | - |
| Less allowance for uncollectables (negative) | 13 | - | - |
| Investments | | | |
| Canada | 14 | - | |
| Provincial | 15 | - | |
| Municipal | 16 | - | |
| Other | 17 | - | |
| Other current assets | 18 | 58,433 | portion of line 20 for tax sale / tax registration |
| Capital outlay to be recovered in future years | 19 | 1,856,400 | |
| Other long term assets | 20 | 98,386 | - |
| Total | 21 | 3,132,728 | |

1992 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1992.

| LIABILITIES | | | | | | |
|--|----|-----------|--|--|--|--|
| Current Liabilities | | | | | | portion of loans not from chartered banks |
| Temporary loans - current purposes | 22 | - | | | | - |
| - capital - Ontario | 23 | - | | | | |
| - Canada | 24 | - | | | | |
| - Other | 25 | - | | | | |
| Accounts payable and accrued liabilities | | | | | | |
| Canada | 26 | 11,256 | | | | |
| Ontario | 27 | 58,725 | | | | |
| Region or county | 28 | 11,047 | | | | |
| Other municipalities | 29 | - | | | | |
| School Boards | 30 | 50,071 | | | | |
| Trade accounts payable | 31 | 392,175 | | | | |
| Other | 32 | - | | | | |
| Other current liabilities | 33 | 87,666 | | | | |
| Net long term liabilities | | | | | | |
| Recoverable from the Consolidated Revenue Fund | | | | | | |
| - general tax rates | 34 | 1,172,256 | | | | |
| - special area rates and special charges | 35 | - | | | | |
| - benefitting landowners | 36 | 306,213 | | | | |
| - user rates (consolidated entities) | 37 | 377,930 | | | | |
| Recoverable from Reserve Funds | 38 | - | | | | |
| Recoverable from unconsolidated entities | 39 | - | | | | |
| Less: Own holdings (negative) | 40 | - | | | | |
| Reserves and reserve funds | 41 | 1,267,177 | | | | |
| Accumulated net revenue (deficit) | | | | | | |
| General revenue | 42 | 128,619 | | | | |
| Special charges and special areas (specify) | | | | | | |
| -- | 43 | 11,401 | | | | |
| -- | 44 | 1 | | | | |
| -- | 45 | 12,754 | | | | |
| -- | 46 | - | | | | |
| Consolidated local boards (specify) | | | | | | |
| Transit operations | 47 | - | | | | |
| Water operations | 48 | 198,988 | | | | |
| Libraries | 49 | 47,073 | | | | |
| Cemetaries | 50 | - | | | | |
| Recreation, community centres and arenas | 51 | - | | | | |
| -- | 52 | 285 | | | | |
| -- | 53 | - | | | | |
| -- | 54 | - | | | | |
| -- | 55 | - | | | | |
| Region or county | 56 | 44 | | | | |
| School boards | 57 | 17,109 | | | | |
| Unexpended capital financing / (unfinanced capital outlay) | 58 | 991,984 | | | | |
| Total | 59 | 3,132,728 | | | | |

1992 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

STATISTICAL DATA

For the year ended December 31, 1992.

| | | | |
|--|--|----|-----------|
| | | 1 | |
| 1. Number of continuous full time employees as at December 31 | | | |
| Administration | | 1 | 9 |
| Non-line Department Support Staff | | 2 | - |
| Fire | | 3 | - |
| Police | | 4 | - |
| Transit | | 5 | - |
| Public Works | | 6 | 13 |
| Health Services | | 7 | - |
| Homes for the Aged | | 8 | - |
| Other Social Services | | 9 | - |
| Parks and Recreation | | 10 | 6 |
| Libraries | | 11 | - |
| Planning | | 12 | 6 |
| Total | | | 34 |

| | | | | |
|--|----|---|---------|--|
| | | continuous full time employees December 31 | | |
| | | | other | |
| | | 1 | 2 | |
| | | \$ | \$ | |
| 2. Total expenditures during the year on: | | | | |
| Wages and salaries | 14 | 1,164,044 | 392,642 | |
| Employee benefits | 15 | 46,890 | - | |

| | | | |
|---|----|-----------|-----------|
| | | 1 | |
| | | \$ | |
| 3. Reductions of tax roll during the year (lower tier municipalities only) | | | |
| Cash collections: Current year's tax | 16 | 5,348,800 | |
| Previous years' tax | 17 | 402,495 | |
| Penalties and interest | 18 | 130,141 | |
| Subtotal | | | 19 |
| | | | 5,881,436 |
| 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 | 6,609 | |
| Transfers to tax sale and tax registration accounts | 25 | 3,194 | |
| The Municipal Elderly Residents' Assistance Act - reductions | 26 | - | |
| - refunds | 27 | - | |
| Other (specify) | 28 | - | |
| Total reductions | | | 29 |
| | | | 5,891,239 |
| Amounts added to the tax roll for collection purposes only | 30 | - | |
| Business taxes written off under subsection 441(1) of the Municipal Act | 31 | - | |

| | | | |
|---|----|----------|--|
| | | 1 | |
| 4. Tax due dates for 1992 (lower tier municipalities only) | | | |
| Interim billings: Number of installments | 31 | 2 | |
| Due date of first installment (YYYYMMDD) | 32 | 19920228 | |
| Due date of last installment (YYYYMMDD) | 33 | 19920430 | |
| Final billings: Number of installments | 34 | 2 | |
| Due date of first installment (YYYYMMDD) | 35 | 19920630 | |
| Due date of last installment (YYYYMMDD) | 36 | 19920831 | |
| | | \$ | |
| Supplementary taxes levied with 1994 due date | 37 | 3,401 | |

| | | | | | |
|---|----|----------------------------------|-----------------------------------|---|--|
| | | 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 |
| | | \$ | \$ | \$ | \$ |
| 5. Projected capital expenditures and long term financing requirements as at December 31 | | | | | |
| Estimated to take place | | | | | |
| in 1993 | 58 | 1,053,000 | 532,500 | - | 100,000 |
| in 1994 | 59 | 991,000 | - | - | 160,000 |
| in 1995 | 60 | 1,676,000 | - | - | - |
| in 1996 | 61 | 1,803,000 | - | - | - |
| in 1997 | 62 | 800,000 | - | - | - |
| Total | | 63 | 6,323,000 | 532,500 | 260,000 |

1992 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

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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 | - | - | - | | |
| 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 | 755 | 276,246 | 76,272 | | |
| 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 | | 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 | 151,100 | 293,450 | 444,550 | | |
| Approved in 1992 | | 68 | - | 632,606 | 632,606 | | |
| Financed in 1992 | | 69 | 51,700 | 383,000 | 434,700 | | |
| No long term financing necessary | | 70 | - | 10,556 | 10,556 | | |
| Approved but not financed as at December 31, 1992 | | 71 | 99,400 | 532,500 | 631,900 | | |
| Applications submitted but not approved as at Decemeber 31, 1992 | | 72 | - | - | - | | |
| 12. Forecast of total revenue fund expenditures | | | | | | | |
| | | 1993 | 1994 | 1995 | 1996 | 1997 | |
| | | 1 | 2 | 3 | 4 | 5 | |
| | | \$ | \$ | \$ | \$ | \$ | |
| | | 73 | 4,500,000 | 4,700,000 | 4,900,000 | 5,100,000 | 5,300,000 |