

# 1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 34036

MUNICIPALITY OF: West Lorne V

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1992.

Municipality

West Lorne V
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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	829,777	155,482	417,962	256,333
Direct water billings on ratepayers -- own municipality	2	166,964	-		166,964
-- other municipalities	3	70,050	-		70,050
Sewer surcharge on direct water billings -- own municipality	4	116,284	-		116,284
-- other municipalities	5	-	-		-
Subtotal	6	1,183,075	155,482	417,962	609,631
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	14,700	2,915	7,822	3,963
Ontario Hydro	13	343	68	182	93
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	2,816	549	1,461	806
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	17,859	3,532	9,465	4,862
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	102,728	-	-	102,728
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	30,742			30,742
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	225,538			225,538
Fees and service charges	32	168,049			168,049
Subtotal	33	424,329			424,329
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	3,566	-	-	3,566
Fines	37	-			-
Penalties and interest on taxes	38	22,990			22,990
Investment income - from own funds	39	-			-
- other	40	16,697			16,697
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	100,000			100,000
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	143,253	-	-	143,253
TOTAL REVENUE	51	1,871,244	159,014	427,427	1,284,803

*For the year ended December 31, 1992.*

## West Lorne V

4

[illegible]

*For the year ended December 31, 1992.*

## West Lorne V

2LT - OP  
4

## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1992.*

Municipality

## West Lorne V

## 2LT - OP

4

[illegible]

### III. School board purposes

## Elementary public

[illegible]

### Elementary separate

[illegible]

## Secondary public

[illegible]

## Public consolidated

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
	MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	562,170	62,142	21,915	68.840000	80.988000	38,700	5,033	1,775	- 210	-	- 121	45,177
Separate consolidated													
Total all school board taxation	0						264,556	111,419	42,280	- 509	639	- 423	417,962

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

*For the year ended December 31, 1992.*

Municipality

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1992.*

## This Schedule Not Required For This Municipality

[illegible]



1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

Municipality

West Lorne V

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	3,242	-	-	7,416
Protection to Persons and Property					
Fire	2	-	-	30,615	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	30,615	-
Transportation services					
Roadways	8	19,300	-	11,702	-
Winter Control	9	2,200	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	21,500	-	11,702	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	151,264	7,197
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	151,264	7,197
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	6,000	-	31,957	147,900
Libraries	38	-	-	-	5,236
Other Cultural	39	-	-	-	-
Subtotal	40	6,000	-	31,957	153,136
Planning and Development					
Planning and Development	41	-	-	-	300
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	300
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	30,742	-	225,538	168,049

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1992.

Municipality	
West Lorne V	

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	88,438	-	58,114	20,018	-	-	166,570
Protection to Persons and Property								
Fire	2	29,633	-	33,330	14,360	-	-	77,323
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	5,278	-	5,278
Protective inspection and control	5	7,278	-	2,554	-	-	-	9,832
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	36,911	-	35,884	14,360	5,278	-	92,433
Transportation services								
Roadways	8	41,133	-	49,049	14,374	-	-	104,556
Winter Control	9	-	-	8,482	-	-	-	8,482
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	38,895	-	-	38,895
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	41,133	-	57,531	53,269	-	-	151,933
Environmental services								
Sanitary Sewer System	16	-	-	100,099	29,889	-	-	129,988
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	109,265	28,510	138,567	396,615	-	-	672,957
Garbage Collection	19	19,849	-	16,553	-	-	-	36,402
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	129,114	28,510	255,219	426,504	-	-	839,347
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	104,150	-	144,024	51,856	-	-	300,030
Libraries	38	-	-	2,826	5,000	-	-	7,826
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	104,150	-	146,850	56,856	-	-	307,856
Planning and Development								
Planning and Development	41	-	-	4,088	-	-	-	4,088
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	4,088	-	-	-	4,088
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	399,746	28,510	557,686	571,007	5,278	-	1,562,227

For the year ended December 31, 1992.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	531,861	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	286,128	
Reserves and Reserve Funds	3	688,789	
Subtotal	4	974,917	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	-	
Grants and Loan Forgiveness			
Ontario	20	1,539,268	
Canada	21	-	
Other Municipalities	22	1,546,951	
Subtotal	23	3,086,219	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	30,033	
Donations	28	4,500	
--	30	864	
--	31	-	
Subtotal	32	35,397	
Total Sources of Financing	33	4,096,533	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	3,618,795	
Subtotal	36	3,618,795	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	-	
Subtotal	40	-	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-	
Total Applications	42	3,618,795	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	54,123	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	252,784	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	90,000	
- Proceeds From Long Term Liabilities	46	26,029	
- Transfers From Reserves and Reserve Funds	47	12,581	
- -	48	178,297	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	54,123	
* - 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

West Lorne V

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	20,018
Protection to Persons and Property					
Fire	2	-	-	80,657	165,017
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	80,657	165,017
Transportation services					
Roadways	8	4,000	-	-	18,374
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	13,459	-	-	52,353
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	17,459	-	-	70,727
Environmental services					
Sanitary Sewer System	16	164,829	-	-	337,315
Storm Sewer System	17	-	-	-	-
Waterworks System	18	1,330,520	-	1,444,096	2,879,840
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	1,495,349	-	1,444,096	3,217,155
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	26,460	-	22,198	105,878
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	26,460	-	22,198	105,878
Planning and Development					
Planning and Development	41	-	-	-	40,000
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	40,000
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,539,268	-	1,546,951	3,618,795

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

Municipality

West Lorne V

		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal 7	-	
Transportation services			
Roadways	8	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	177,327	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	177,327	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal 30	-	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal 36	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	-	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal 47	-	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	177,327	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

West Lorne V

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	-
: To Canada and agencies			2	-
: To other			3	177,327
	Subtotal		4	177,327
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	177,327
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	177,327
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	-
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ministry of the Environment - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	-
Total liability under OMERS plans				
- initial unfunded			34	-
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support			39	-
- university support			40	-
- leases and other agreements			41	-
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	-

## Municipality

## West Lorne V

*For the year ended December 31, 1992.*

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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	80,414	319,215	31,073			
- share of integrated projects	49	-	-	-			
7. 1992 Debt Charges							
					principal	interest	
					1 \$	2 \$	
Recovered from the consolidated revenue fund							
- general tax rates *	50	-	-	-	-	-	
- special are rates and special charges	51	-	-	-	-	-	
- benefitting landowners	52	-	-	-	-	-	
- user rates (consolidated entities)	53	7,707	20,803				
Recovered from reserve funds	54	-	-	-	-	-	
Recovered from unconsolidated entities							
- hydro	55	-	-	-	-	-	
- gas and telephone	57	-	-	-	-	-	
--	56	-	-	-	-	-	
--	58	-	-	-	-	-	
--	59	-	-	-	-	-	
Total	78	7,707	20,803				
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	8,625	19,885	-	-	-	-
1994	61	9,653	18,857	-	-	-	-
1995	62	10,803	17,707	-	-	-	-
1996	63	12,090	16,420	-	-	-	-
1997	64	13,531	14,979	-	-	-	-
1998-2002	65	96,037	46,501	-	-	-	-
2003 onwards	79	26,588	1,934	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	177,327	136,283	-	-	-	-
* 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	-	-	-	-	-	
1995	74	-	-	-	-	-	
1996	75	-	-	-	-	-	
1997	76	100,000					
Total	77	100,000					
10. Other notes (attach supporting schedules as required)							

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Lorne V

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		159,607	- 101	159,506							
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	481	159,607	- 101	159,506	148,933	6,549	-	3,532	-	159,014	- 11
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	481	159,607	- 101	159,506	148,933	6,549	-	3,532	-	159,014	- 11



## 1992 FINANCIAL INFORMATION RETURN

Municipality

## West Lorne V

**9LT**

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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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	314	169,186	274	-	169,460	156,663	7,841	4,223	-	168,727	- 419
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	2,066	65,082	- 471	-	64,611	64,204	1,526	947	-	66,677	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	118	145,071	235	-	145,306	134,629	6,632	3,629	-	144,890	- 298
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	- 1,615	45,848	- 331	-	45,517	45,177	1,290	666	-	47,133	1
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 3,249	425,187	- 293	-	424,894	400,673	17,289	9,465	-	427,427	- 716

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

West Lorne V

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For the year ended December 31, 1992.

		1 \$
Balance at the beginning of the year	1	984,506
Revenues		
Contributions from revenue fund	2	284,879
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	25,697
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	310,576
Expenditures		
Transferred to capital fund	14	688,789
Transferred to revenue fund	15	100,000
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	788,789
Balance at the end of the year for:		
Reserves	23	286,798
Reserve Funds	24	219,495
Total	25	506,293
Analysed as follows:		
Working funds	26	85,320
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	183,238
- parks and recreation	64	200
- library	65	-
- other cultural	66	-
- water	38	219,495
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	18,040
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	-
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	506,293

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

West Lorne V
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For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,050,780	-
Accounts receivable			
Canada	2	85,141	
Ontario	3	11,239	
Region or county	4	114	
Other municipalities	5	31,013	
School Boards	6	-	portion of taxes
Waterworks	7	60,065	receivable for
Other (including unorganized areas)	8	28,738	business taxes
Taxes receivable			
Current year's levies	9	99,650	22,072
Previous year's levies	10	41,698	20,047
Prior year's levies	11	5,076	925
Penalties and interest	12	17,929	6,248
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	177,327	
Other long term assets	20	18,295	5,745
Total	21	1,627,065	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

West Lorne V
--------------

For the year ended December 31, 1992.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	215,000		
Accounts payable and accrued liabilities				
Canada	26	488		
Ontario	27	6,971		
Region or county	28	-		
Other municipalities	29	2,119		
School Boards	30	-		
Trade accounts payable	31	589,874		
Other	32	4,500		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	177,327		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	506,293		
Accumulated net revenue (deficit)				
General revenue	42	38,865		
Special charges and special areas (specify)				
--	43	345		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	140,133		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 11		
School boards	57	- 716		
Unexpended capital financing / (unfinanced capital outlay)	58	- 54,123		
Total	59	1,627,065		

## Municipality

*For the year ended December 31, 1992.*

## West Lorne V

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1. Number of continuous full time employees as at December 31		1			
Administration	1	1			
Non-line Department Support Staff	2	1			
Fire	3	-			
Police	4	-			
Transit	5	-			
Public Works	6	1			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	2			
Libraries	11	-			
Planning	12	-			
Total	13	5			
		continuous full time employees December 31			
		other			
2. Total expenditures during the year on:		1 \$	2 \$		
Wages and salaries	14	283,414	78,450		
Employee benefits	15	29,628	8,254		
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	726,869			
Previous years' tax	17	68,894			
Penalties and interest	18	16,792			
Subtotal	19	812,555			
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	24	2,351			
- recoverable from general municipal revenues	25	907			
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	815,813			
Amounts added to the tax roll for collection purposes only	30	-			
Business taxes written off under subsection 441(1) of the Municipal Act	81	-			
		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	19920313			
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	19921102			
		\$			
Supplementary taxes levied with 1994 due date	37	-			
5. Projected capital expenditures and long term financing requirements as at December 31					
		long term financing requirements			
	gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council	
Estimated to take place	1 \$	2 \$	3 \$	4 \$	
in 1993	58	3,000,000	-	-	
in 1994	59	2,500,000	-	-	
in 1995	60	1,271,000	-	-	
in 1996	61	-	815,221	-	
in 1997	62	-	-	-	
Total	63	6,771,000	815,221	-	

					balance of fund		loans outstanding	
					1	2		
					\$	\$		
6. Ontario Home Renewal Plan trust fund at year end					82	112,400	22,936	
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	520	105,908	61,056
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	520	73,840	42,444
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	-	670,421	-
Approved in 1992					68	-	144,800	-
Financed in 1992					69	-	-	-
No long term financing necessary					70	-	-	-
Approved but not financed as at December 31, 1992					71	-	815,221	-
Applications submitted but not approved as at Decemeber 31, 1992					72	-	-	-
12. Forecast of total revenue fund expenditures								
					1993	1994	1995	1996
					1	2	3	4
					\$	\$	\$	\$
73					1,360,000	1,400,000	1,450,000	1,490,000
								1,550,000