

1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 34018

MUNICIPALITY OF: Yarmouth Tp

ANALYSIS OF REVENUE FUND REVENUES

Municipality

1
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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	5,868,571	1,076,926	3,013,410	1,778,235
Direct water billings on ratepayers -- own municipality	2	21,691	-		21,691
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	5,890,262	1,076,926	3,013,410	1,799,926
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	90,861	-		90,861
The Municipal Act, section 157	10	25,125	12,201		12,924
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	15,636	3,213	-	12,423
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	131,622	15,414	-	116,208
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	258,998	-	-	258,998
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	254,465			254,465
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	3,072			3,072
Fees and service charges	32	145,750			145,750
Subtotal	33	403,287			403,287
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	173,826	-	-	173,826
Fines	37	-			-
Penalties and interest on taxes	38	69,180			69,180
Investment income - from own funds	39	-			-
- other	40	79,630			79,630
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	33,261			33,261
Contributions from non-consolidated entities	45	-			-
--	46	21,340	21,340		
--	47	-	-		
--	48	-	-		
Sale of Land	49	-			-
Subtotal	50	377,237	-	-	377,237
TOTAL REVENUE	51	7,061,406	1,092,340	3,013,410	2,955,656

For the year ended December 31, 1992.

Yarmouth Tp

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[illegible]

For the year ended December 31, 1992.

Yarmouth Tp

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II. Upper tier purposes

[illegible]

For the year ended December 31, 1992.

Yarmouth Tp

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[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

Municipality

Yarmouth Tp

2LT - OP
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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	1,507,720	54,714	16,710	79.461000	93.484000	119,805	5,115	1,562	2,524	434	237	129,677
Separate consolidated													
Total all school board taxation	0						2,608,010	295,400	66,333	39,857	1,829	1,981	3,013,410

For the year ended December 31, 1992.

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

Yarmouth Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	11,683
Protection to Persons and Property					
Fire	2	960	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	100	-	-	-
Emergency measures	6	2,250	-	-	-
Subtotal	7	3,310	-	-	-
Transportation services					
Roadways	8	179,667	-	-	376
Winter Control	9	24,344	-	-	1,810
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	557	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	204,011	-	557	2,186
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	19,633	-	-	14,865
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	19,633	-	-	14,865
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	9,063	-	-	11,000
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	9,063	-	-	11,000
Planning and Development					
Planning and Development	41	1,955	-	2,515	2,900
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	16,493	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	103,116
--	46	-	-	-	-
Subtotal	47	18,448	-	2,515	106,016
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	254,465	-	3,072	145,750

1992 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						48
		Yarmouth Tp						
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	286,918	-	115,350	47,297	-	-	394,099
Protection to Persons and Property								
Fire	2	41,518	-	65,477	69,301	7,230	-	183,526
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	37,954	-	37,954
Protective inspection and control	5	-	-	24,938	-	-	27,733	52,671
Emergency measures	6	-	-	3,206	-	-	-	3,206
Subtotal	7	41,518	-	93,621	69,301	45,184	27,733	277,357
Transportation services								
Roadways	8	263,835	-	456,588	174,854	-	-	895,277
Winter Control	9	20,743	-	27,945	-	-	-	48,688
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	25,117	-	-	25,117
Street Lighting	12	-	-	17,646	5,536	-	-	23,182
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	284,578	-	502,179	205,507	-	-	992,264
Environmental services								
Sanitary Sewer System	16	-	41,596	32,915	2,259	-	-	76,770
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	24,593	9,182	-	-	33,775
Garbage Collection	19	-	-	463,050	-	-	-	463,050
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	41,596	520,558	11,441	-	-	573,595
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	333	-	1,800	-	2,133
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	333	-	1,800	-	2,133
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	24,714	-	7,029	9,063	19,776	-	60,582
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	510	-	510
Subtotal	40	24,714	-	7,029	9,063	20,286	-	61,092
Planning and Development								
Planning and Development	41	4,470	-	20,557	-	37,003	-	62,030
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	70,732	24,433	382	-	27,733	123,280
Tile Drainage and Shoreline Assistance	45	-	103,116	-	-	-	-	103,116
--	46	-	-	-	-	-	-	-
Subtotal	47	4,470	173,848	44,990	382	37,003	27,733	288,426
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	642,198	215,444	1,284,060	342,991	104,273	-	2,588,966

For the year ended December 31, 1992.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	73,392	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	234,669	
Reserves and Reserve Funds	3	-	
Subtotal	4	234,669	
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	19,500	
Serial Debentures	13	-	
Sinking Fund Debentures	14	87,400	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	106,900	
Grants and Loan Forgiveness			
Ontario	20	300,099	
Canada	21	-	
Other Municipalities	22	63,316	
Subtotal	23	363,415	
Other Financing			
Prepaid Special Charges	24	54,082	
Proceeds From Sale of Land and Other Capital Assets	25	10,460	
Investment Income			
From Own Funds	26	-	
Other	27	1,518	
Donations	28	50,662	
--	30	-	
--	31	-	
Subtotal	32	116,722	
Total Sources of Financing	33	821,706	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	713,353	
Subtotal	36	713,353	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	19,500	
Subtotal	40	19,500	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-	
Total Applications	42	732,853	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	15,461
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	36,438
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	20,977	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	15,461
* - 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

Yarmouth Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	2,298
Protection to Persons and Property					
Fire	2	-	-	-	35,963
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	35,963
Transportation services					
Roadways	8	207,609	-	3,727	396,650
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	71,595	-	-	129,581
Street Lighting	12	1,709	-	-	7,245
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	280,913	-	3,727	533,476
Environmental services					
Sanitary Sewer System	16	15,287	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	- 8,997	-	-	185
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	6,290	-	-	185
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	12,896	-	59,589	141,431
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	12,896	-	59,589	141,431
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	300,099	-	63,316	713,353

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

Municipality

Yarmouth Tp

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			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	-	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	-	
Transportation services				
Roadways		8	-	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	-	
Environmental services				
Sanitary Sewer System		16	177,248	
Storm Sewer System		17	-	
Waterworks System		18	-	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	177,248	
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	229,790	
Tile Drainage and Shoreline Assistance		45	283,524	
--		46	-	
	Subtotal	47	513,314	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	690,562	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Yarmouth Tp

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	283,524
: To Canada and agencies			2	-
: To other			3	407,038
	Subtotal		4	690,562
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	690,562
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	690,562
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	122,668
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	122,668

Municipality

Yarmouth Tp

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	-	6,885	11,018	1,090		
Sewer projects - for this municipality only	48	-	-	-	-	-	
- 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	144,208	71,236				
- user rates (consolidated entities)	53	-	-	-	-	-	
Recovered from reserve funds	54	-	-	-	-	-	
Recovered from unconsolidated entities							
- hydro	55	-	-	-	-	-	
- gas and telephone	57	-	-	-	-	-	
--	56	-	-	-	-	-	
--	58	-	-	-	-	-	
--	59	-	-	-	-	-	
Total	78	144,208	71,236				
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	128,875	66,976	-	-	-	-
1994	61	118,981	54,571	-	-	-	-
1995	62	101,724	43,281	-	-	-	-
1996	63	86,561	33,654	-	-	-	-
1997	64	78,769	25,263	-	-	-	-
1998-2002	65	175,652	38,955	-	-	-	-
2003 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	690,562	262,700	-	-	-	-
* 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	-	-	-	-	-	
Total	77	-	-	-	-	-	
10. Other notes (attach supporting schedules as required)							

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Yarmouth Tp

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		1,077,017	15,583	1,092,600							
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	164	1,077,017	15,583	1,092,600	1,057,836	19,090	-	15,414	-	1,092,340	- 96
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	164	1,077,017	15,583	1,092,600	1,057,836	19,090	-	15,414	-	1,092,340	- 96

1992 FINANCIAL INFORMATION RETURN

Municipality

Yarmouth 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	1,430,317	19,397	-	1,449,714	1,420,237	29,472	-	-	1,449,709	4
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	1	182,119	4,405	-	186,524	184,825	1,700	-	-	186,525	2
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	1	1,229,408	16,669	-	1,246,077	1,221,493	24,588	-	-	1,246,081	3
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	20	127,880	3,196	-	131,076	129,677	1,418	-	-	131,095	39
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	21	2,969,724	43,667	-	3,013,391	2,956,232	57,178	-	-	3,013,410	40

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Yarmouth Tp

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15

For the year ended December 31, 1992.

		1 \$
Balance at the beginning of the year	1	1,244,551
Revenues		
Contributions from revenue fund	2	108,322
Contributions from capital fund	3	-
Development Charges Act	67	2,889
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	14,125
Investment income - from own funds	5	-
- other	6	17,988
--	9	21,099
--	10	-
--	11	-
--	12	-
Total revenue	13	164,423
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	33,261
Charges for long term liabilities - principal and interest	16	-
--	63	500
--	20	-
--	21	-
Total expenditure	22	33,761
Balance at the end of the year for:		
Reserves	23	982,158
Reserve Funds	24	393,055
Total	25	1,375,213
Analysed as follows:		
Working funds	26	824,233
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	21,099
Replacement of equipment	30	-
Sick leave	31	122,668
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	13,012
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	150,000
Development Charges Act	68	2,935
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	233,341
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	7,925
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	1,375,213

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Yarmouth Tp

For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,078,226	600,940
Accounts receivable			
Canada	2	20,773	
Ontario	3	95,104	
Region or county	4	-	
Other municipalities	5	18,120	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	73,138	business taxes
Taxes receivable			
Current year's levies	9	311,059	4,990
Previous year's levies	10	101,569	1,304
Prior year's levies	11	50,432	1,217
Penalties and interest	12	33,127	771
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	105,905	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	690,562	
Other long term assets	20	23,480	-
Total	21	2,601,495	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Yarmouth Tp

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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	11,283		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	13,843		
Other municipalities	29	10,568		
School Boards	30	1,414		
Trade accounts payable	31	146,745		
Other	32	-		
Other current liabilities	33	12,000		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	690,562		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,375,213		
Accumulated net revenue (deficit)				
General revenue	42	272,594		
Special charges and special areas (specify)				
--	43	7,606		
--	44	44,262		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 96		
School boards	57	40		
Unexpended capital financing / (unfinanced capital outlay)	58	15,461		
Total	59	2,601,495		

		1			
1. Number of continuous full time employees as at December 31					
Administration	1	4			
Non-line Department Support Staff	2	1			
Fire	3	-			
Police	4	-			
Transit	5	-			
Public Works	6	7			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	1			
Libraries	11	-			
Planning	12	-			
Total	13	13			
		continuous full time employees December 31			
		other			
2. Total expenditures during the year on:		1 \$	2 \$		
Wages and salaries	14	456,830	86,783		
Employee benefits	15	92,228	6,357		
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	5,554,018			
Previous years' tax	17	294,207			
Penalties and interest	18	77,184			
Subtotal	19	5,925,409			
Discounts allowed	20	-			
Tax adjustments under section 363 and 364 of the Municipal Act	22				
- amounts added to the roll (negative)		-			
- amounts written off	23	-			
Tax adjustments under sections 421, 441 and 442 of the Municipal Act	24				
- recoverable from upper tier and school boards		2,923			
- recoverable from general municipal revenues	25	836			
Transfers to tax sale and tax registration accounts	26	-			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	28	-			
Other (specify)	80	-			
Total reductions	29	5,929,168			
Amounts added to the tax roll for collection purposes only	30	-			
Business taxes written off under subsection 441(1) of the Municipal Act	81	1,315			
		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	19920225			
Due date of last installment (YYYYMMDD)	33	19920421			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19920625			
Due date of last installment (YYYYMMDD)	36	19920925			
		\$			
Supplementary taxes levied with1994 due date	37	-			
5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1 \$	2 \$	3 \$	4 \$
Estimated to take place					
in 1993	58	-	-	-	-
in 1994	59	-	-	-	-
in 1995	60	-	-	-	-
in 1996	61	-	-	-	-
in 1997	62	-	-	-	-
Total	63	-	-	-	-

STATISTICAL DATA

For the year ended December 31, 1992.

				balance of fund		loans outstanding	
				1		2	
				\$		\$	
6. Ontario Home Renewal Plan trust fund at year end				82		142,773	
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	65	18,626	3,065
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							
Loans or advances due to reserve funds as at December 31				84		7,000	
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	21,237	-
Approved in 1992				68	-	104,746	-
Financed in 1992				69	19,500	87,400	-
No long term financing necessary				70	-	38,583	-
Approved but not financed as at December 31, 1992				71	131,600	-	-
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	-	-	-