

# 1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 40023

MUNICIPALITY OF: Bayfield V

# 1993 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Bayfield V

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For the year ended December 31, 1993.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	1,119,313	204,052	638,773	276,488
Direct water billings on ratepayers -- own municipality	2	6,723	-		6,723
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>1,126,036</b>	<b>204,052</b>	<b>638,773</b>	<b>283,211</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	-	-	-	-
Canada Enterprises	8	2,250	958	-	1,292
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	7,855	1,442	4,524	1,889
Ontario Hydro	13	428	182	-	246
Liquor Control Board of Ontario	14	899	382	-	517
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	<b>18</b>	<b>11,432</b>	<b>2,964</b>	<b>4,524</b>	<b>3,944</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
<b>Subtotal</b>	<b>28</b>	<b>46,949</b>	<b>-</b>	<b>-</b>	<b>46,949</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	94,780			94,780
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	52,119			52,119
Fees and service charges	32	206,821			206,821
<b>Subtotal</b>	<b>33</b>	<b>353,720</b>			<b>353,720</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	8,293	-	-	8,293
Fines	37	-			-
Penalties and interest on taxes	38	20,540			20,540
Investment income - from own funds	39	-			-
- other	40	4,581			4,581
Sales of publications, equipment, etc	42	3,619			3,619
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	43,415			43,415







# ANALYSIS OF TAXATION

For the year ended December 31, 1993.

Municipality

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	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11	
	1	2	3	4	5	6	7	8	9	10	11	12	
MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	4,677,115	150,905	46,890	4.429000	5.211000	20,715	786	244	98	10	3	21,856
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						512,130	94,332	25,881	5,588	22	820	638,773





# 1993 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

Municipality

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	11,354
<b>Protection to Persons and Property</b>					
Fire	2	-	-	24,257	1,629
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	24,257	1,629
<b>Transportation services</b>					
Roadways	8	73,097	-	25,862	-
Winter Control	9	13,903	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	112,775
<b>Subtotal</b>	15	87,000	-	25,862	112,775
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	2,780	-	-	-
<b>Subtotal</b>	23	2,780	-	-	-
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	5,000	-	2,000	56,174
Libraries	38	-	-	-	125
Other Cultural	39	-	-	-	150
<b>Subtotal</b>	40	5,000	-	2,000	56,449
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	20,352
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	4,262
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	24,614
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	94,780	-	52,119	206,821

# 1993 FINANCIAL INFORMATION RETURN

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## ANALYSIS OF REVENUE FUND EXPENDITURES

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For the year ended December 31, 1993.

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	88,771	-	49,974	2,263	-	-	141,008
<b>Protection to Persons and Property</b>								
Fire	2	17,571	25,350	24,262	8,508	-	-	75,691
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	10,718	-	10,718
Protective inspection and control	5	320	-	4,682	-	-	-	5,002
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	17,891	25,350	28,944	8,508	10,718	-	91,411
<b>Transportation services</b>								
Roadways	8	68,407	-	101,432	14,869	-	-	184,708
Winter Control	9	13,010	-	19,292	-	-	-	32,302
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	11,128	2,394	-	-	13,522
Air Transportation	13	-	-	-	-	-	-	-
--	14	25,978	-	64,913	11,364	-	-	102,255
<b>Subtotal</b>	15	107,395	-	196,765	28,627	-	-	332,787
<b>Environmental services</b>								
Sanitary Sewer System	16	-	-	1,365	850	-	-	2,215
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	3,537	-	-	-	3,537
Garbage Collection	19	-	-	57,439	-	-	-	57,439
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	4,024	-	-	-	4,024
<b>Subtotal</b>	23	-	-	66,365	850	-	-	67,215
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-	-	-	-
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	250	-	250
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	250	-	250
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	46,593	-	55,185	287	-	-	102,065
Libraries	38	-	-	2,980	-	-	-	2,980
Other Cultural	39	-	-	2,430	1,032	1,800	-	5,262
<b>Subtotal</b>	40	46,593	-	60,595	1,319	1,800	-	110,307
<b>Planning and Development</b>								
Planning and Development	41	-	-	258	-	200	-	458
Commercial and Industrial	42	-	-	27,677	-	-	-	27,677
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	4,262	-	-	-	-	4,262
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	-	4,262	27,935	-	200	-	32,397
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	260,650	29,612	430,578	41,567	12,968	-	775,375

# 1993 FINANCIAL INFORMATION RETURN

Municipality

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1993.

			1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	-	57,435
<b>Source of Financing</b>			
<b>Contributions from Own Funds</b>			
Revenue Fund	2		35,717
Reserves and Reserve Funds	3		-
	Subtotal	4	35,717
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	-
<b>Grants and Loan Forgiveness</b>			
Ontario	20		27,034
Canada	21		1,507
Other Municipalities	22		-
	Subtotal	23	28,541
<b>Other Financing</b>			
Prepaid Special Charges	24		-
Proceeds From Sale of Land and Other Capital Assets	25		1,828
Investment Income			
From Own Funds	26		-
Other	27		1,463
Donations	28		43,492
--	30		-
--	31		-
	Subtotal	32	46,783
	Total Sources of Financing	33	111,041
<b>Applications</b>			
<b>Own Expenditures</b>			
Short Term Interest Costs	34		-
Other	35		157,568
	Subtotal	36	157,568
<b>Transfer of Proceeds From Long Term Liabilities to:</b>			
Other Municipalities	37		-
Unconsolidated Local Boards	38		-
Individuals	39		-
	Subtotal	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>			
	41		-
	Total Applications	42	157,568
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	-	10,908
<b>Amount Reported in Line 43 Analysed as Follows:</b>			
Unapplied Capital Receipts (Negative)	44	-	10,908
<b>To be Recovered From:</b>			
- Taxation or User Charges Within Term of Council	45		-
- Proceeds From Long Term Liabilities	46		-
- Transfers From Reserves and Reserve Funds	47		-
--	48		-
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	10,908
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

# 1993 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

Municipality

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	2,263
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	8,508
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	-	8,508
<b>Transportation services</b>					
Roadways	8	-	-	-	16,697
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	2,394
Air Transportation	13	-	-	-	-
--	14	-	-	-	6,364
<b>Subtotal</b>	15	-	-	-	25,455
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	-	-
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	7,901	-	-	30,552
Libraries	38	-	-	-	-
Other Cultural	39	19,133	1,507	-	90,790
<b>Subtotal</b>	40	27,034	1,507	-	121,342
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	27,034	1,507	-	157,568

# 1993 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

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For the year ended December 31, 1993.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	62,421
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Protective inspection and control	7	62,421
	<b>Subtotal</b>	
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
	<b>Subtotal</b>	-
<b>Environmental services</b>		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	<b>Subtotal</b>	-
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
	<b>Subtotal</b>	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
	<b>Subtotal</b>	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
	<b>Subtotal</b>	-
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	13,109
--	46	-
	<b>Subtotal</b>	13,109
Electricity	48	-
Gas	49	-
Telephone	50	-
	<b>Total</b>	<b>75,530</b>

# 1993 FINANCIAL INFORMATION RETURN

Municipality

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1993.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
: To Ontario and agencies	1	13,109
: To Canada and agencies	2	-
: To other	3	62,421
<b>Subtotal</b>	4	75,530
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
: Ontario	6	-
: Schoolboards	7	-
: Other municipalities	8	-
<b>Subtotal</b>	9	-
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	75,530
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	13,109
Long term bank loans	18	62,421
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	21	-
--	22	-
--	23	-
--	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	-
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
<b>Total</b>	45	-

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Municipality

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1993.

6. Ministry of the Environment Provincial Projects		accumulated	total	debt
		surplus (deficit)	outstanding	charges
		1	2	3
		\$	\$	\$
Water projects - for this municipality only	46	-	-	-
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	-	-	-
- share of integrated projects	49	-	-	-

7. 1993 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	21,000		4,350	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	2,976		1,286	
- user rates (consolidated entities)	53	-		-	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
<b>Total</b>	<b>78</b>	<b>23,976</b>		<b>5,636</b>	

8. Future principal and interest payments on EXISTING net debt		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1994		24,213	6,043	-	-	-	-
1995		24,471	4,106	-	-	-	-
1996		24,169	2,148	-	-	-	-
1997		2,677	214	-	-	-	-
1998		-	-	-	-	-	-
1999-2003		-	-	-	-	-	-
2004 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>75,530</b>	<b>12,511</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

9. Future principal payments on EXPECTED NEW debt		1
		\$
1994	72	-
1995	73	-
1996	74	-
1997	75	-
1998	76	-
<b>Total</b>	<b>77</b>	<b>-</b>

10. Other notes (attach supporting schedules as required)

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1993.

	Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
	1	2	3	4	5	6	8	9	10	12	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>UPPER TIER</b>											
Included in general tax rate for upper tier purposes											
General requisition	1	204,960	2,056	207,016							
Special purpose requisitions											
Water rate	2	-	-	-							
Transit rate	3	-	-	-							
Sewer rate	4	-	-	-							
Water rate	5	-	-	-							
Road rate	6	-	-	-							
--	7	-	-	-							
--	8	-	-	-							
Payments in lieu of taxes	9	-	-	-							
Telephone and telegraph taxation	10	-	-	-							
<b>Subtotal levied by mill rate -- general</b>	11	-	204,960	2,056	207,016	201,321	2,731	-	2,964	-	207,016
<b>Special purpose requisitions</b>											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-
<b>Speical charges</b>	19	-	-	-	-	-	-	-	-	-	-
<b>Direct water billings</b>	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	-	204,960	2,056	207,016	201,321	2,731	-	2,964	-	207,016

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1993.

		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	-	323,843	3,403	-	327,246	320,688	4,374	2,184	-	327,246	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	-	-	-	-	-	-	-	-	-	-
--	41	-	25,588	128	-	25,716	25,197	224	295	-	25,716	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	265,251	2,788	-	268,038	262,668	3,582	1,789	-	268,039	1
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	22,185	111	-	22,296	21,856	184	256	-	22,296	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	-	<b>636,867</b>	<b>6,430</b>	-	<b>643,296</b>	<b>630,409</b>	<b>8,364</b>	<b>4,524</b>	-	<b>643,297</b>	<b>1</b>

# 1993 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Bayfield V

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For the year ended December 31, 1993.

		1 \$
<b>Balance at the beginning of the year</b>	1	137,299
<b>Revenues</b>		
Contributions from revenue fund	2	5,850
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	32
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	5,882
<b>Expenditures</b>		
Transferred to capital fund	14	-
Transferred to revenue fund	15	43,415
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	43,415
<b>Balance at the end of the year for:</b>		
Reserves	23	97,748
Reserve Funds	24	2,018
<b>Total</b>	25	99,766
<b>Analysed as follows:</b>		
Working funds	26	92,048
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	1,700
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	4,000
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	28
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	1,990
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	99,766

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1993.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	86,924	165
Accounts receivable			
Canada	2	-	
Ontario	3	42,580	
Region or county	4	-	
Other municipalities	5	-	
School boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	9,463	business taxes
Taxes receivable			
Current year's levies	9	53,666	3,060
Previous year's levies	10	19,985	153
Prior year's levies	11	28,885	-
Penalties and interest	12	6,837	174
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	14,260	portion of line 20
<b>Capital outlay to be recovered in future years</b>	19	75,530	for tax sale / tax
<b>Other long term assets</b>	20	-	registration
<b>Total</b>	21	338,130	-

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1993.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	100,000				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	4,273				
Other	32	24,080				
Other current liabilities	33	35,183				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	62,421				
- special area rates and special charges	35	-				
- benefitting landowners	36	13,109				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	99,766				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	17,320				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	541				
--	53	5,169				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	10,908				
<b>Total</b>	59	338,130				

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Bayfield V

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## STATISTICAL DATA

For the year ended December 31, 1993.

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

		continuous full time employees December 31	
		1	2
		\$	\$
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	166,381	50,413
Employee benefits	15	43,010	846

		1	
		\$	
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>			
Cash collections: Current year's tax	16	1,063,896	
Previous years' tax	17	175,586	
Penalties and interest	18	24,125	
<b>Subtotal</b>	19	1,263,607	
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	2,919	
	25	925	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions	27	-	
- refunds	28	-	
Other (specify)	80	-	
<b>Total reductions</b>	29	1,267,451	
Amounts added to the tax roll for collection purposes only	30	22,633	
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	

		1	
<b>4. Tax due dates for 1993 (lower tier municipalities only)</b>			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19930301	
Due date of last installment (YYYYMMDD)	33	19930601	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19930901	
Due date of last installment (YYYYMMDD)	36	19931101	
		\$	
Supplementary taxes levied with 1994 due date	37	-	

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1994	58	15,000	-	-	15,000
in 1995	59	15,000	-	-	15,000
in 1996	60	-	-	-	-
in 1997	61	-	-	-	-
in 1998	62	-	-	-	-
<b>Total</b>	<b>63</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>30,000</b>

