

1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26021

MUNICIPALITY OF: West Lincoln Tp

ANALYSIS OF REVENUE FUND REVENUES

Municipality

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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	9,792,060	2,172,943	5,150,829	2,468,288
Direct water billings on ratepayers					
-- own municipality	2	206,407	101,291		105,116
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings					
-- own municipality	4	41,146	41,146		-
-- other municipalities	5	-	-	-	-
Subtotal	6	10,039,613	2,315,380	5,150,829	2,573,404
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	428	-		428
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	28,127	-	-	28,127
Liquor Control Board of Ontario	14	3,873	-	-	3,873
Other	15	6,718	-	-	6,718
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	5,128	-	-	5,128
Subtotal	18	44,274	-	-	44,274
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	254,402	-	-	254,402
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,138,306			1,138,306
Canada specific grants	30	3,278			3,278
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	468,698			468,698
Subtotal	33	1,610,282			1,610,282
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	84,028	-	-	84,028
Fines	37	345			345
Penalties and interest on taxes	38	230,852			230,852
Investment income - from own funds	39	-			-
- other	40	91,131			91,131
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	164,921			164,921

For the year ended December 31, 1994.

West Lincoln Tp

2LT - OP

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[illegible]

For the year ended December 31, 1994.

West Lincoln Tp

2LT - OP

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1994.

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	2,503,393	241,473	60,350	65.710000	77.300000	164,498	18,666	4,665	1,958	2	59	189,848
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	4,948	-	-	-	-	4,948
Total Taxation	0	-	-	-	-	-	164,498	23,614	4,665	1,958	2	59	194,796
Separate consolidated													
Total all school board taxation	0						4,014,199	812,544	255,739	40,003	14,063	14,281	5,150,829

For the year ended December 31, 1994.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1994.

This Schedule Not Required For This Municipality

[illegible]

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

Municipality

West Lincoln 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	6,417	-	-	15,804
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	838,919	-	-	43,450
Winter Control	9	187,281	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,026,200	-	-	43,450
Environmental services					
Sanitary Sewer System	16	-	-	-	190
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	61,151
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	67,690	-	-	7,000
--	22	-	-	-	-
Subtotal	23	67,690	-	-	68,341
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	-	-	-	216,160
Libraries	38	37,999	-	-	346
Other Cultural	39	-	-	-	-
Subtotal	40	37,999	-	-	216,506
Planning and Development					
Planning and Development	41	-	-	-	32,075
Commercial and Industrial	42	-	-	-	72,500
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	3,278	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	20,022
--	46	-	-	-	-
Subtotal	47	-	3,278	-	124,597
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,138,306	3,278	-	468,698

1994 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						48
		West Lincoln Tp						
For the year ended December 31, 1994.								
		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	467,177	-	234,411	148,641	-	-	833,481
Protection to Persons and Property								
Fire	2	78,223	-	98,685	84,132	-	7,500	268,540
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	61,997	-	45,417	6,258	-	-	113,672
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	140,220	-	144,102	90,390	-	7,500	382,212
Transportation services								
Roadways	8	390,799	-	1,566,468	65,849	-	334,096	1,689,020
Winter Control	9	148,039	-	32,591	-	-	334,096	514,726
Transit	10	-	-	-	-	-	-	-
Parking	11	1,701	-	4,270	-	-	-	5,971
Street Lighting	12	238	-	36,357	-	-	-	36,595
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	540,777	-	1,639,686	65,849	-	-	2,246,312
Environmental services								
Sanitary Sewer System	16	46,740	1,484	28,142	267,805	-	-	344,171
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	126,521	12,088	111,583	120,270	-	5,500	364,962
Garbage Collection	19	-	-	347,848	40,000	-	-	387,848
Garbage Disposal	20	5,627	-	154,085	18,633	-	-	178,345
Pollution Control	21	-	-	2,431	-	-	-	2,431
--	22	-	-	-	-	-	-	-
Subtotal	23	178,888	13,572	644,089	446,708	-	5,500	1,277,757
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	607	-	22,641	2,000	8,800	-	34,048
--	29	-	-	-	-	-	-	-
Subtotal	30	607	-	22,641	2,000	8,800	-	34,048
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	127,989	-	151,328	92,778	8,995	-	381,090
Libraries	38	36,649	-	30,158	1,188	-	14,748	82,743
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	164,638	-	181,486	93,966	8,995	14,748	463,833
Planning and Development								
Planning and Development	41	149,523	-	20,274	1,562	-	-	171,359
Commercial and Industrial	42	-	72,500	4,408	50,000	-	-	126,908
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	2,030	-	1,634	108,010	-	-	111,674
Tile Drainage and Shoreline Assistance	45	-	19,534	-	-	-	-	19,534
--	46	-	-	-	-	-	-	-
Subtotal	47	151,553	92,034	26,316	159,572	-	-	429,475
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,643,860	105,606	2,892,731	1,007,126	17,795	-	5,667,118

For the year ended December 31, 1994.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	520,781	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	447,840	
Reserves and Reserve Funds	3	1,632,103	
Subtotal	4	2,079,943	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ontario Clean Water Agency	11	-	
Other Loans from Ontario Capital Corporations	50	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	435,707	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	435,707	
Grants and Loan Forgiveness			
Ontario	20	-	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	-	
Other Financing			
Prepaid Special Charges	24	9,976	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
Subtotal	32	9,976	
Total Sources of Financing	33	2,525,626	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	4,169,805	
Subtotal	36	4,169,805	
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	4,169,805	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	2,164,960	
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	1,315,729	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	133,077	
- -	48	716,154	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	2,164,960	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

Municipality

West Lincoln Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	1,063,812
Protection to Persons and Property					
Fire	2	-	-	-	49,132
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	4,258
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	53,390
Transportation services					
Roadways	8	-	-	-	903,313
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	903,313
Environmental services					
Sanitary Sewer System	16	-	-	-	1,374,991
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	173,393
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	18,633
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	1,567,017
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	-	-	-	65,454
Libraries	38	-	-	-	56,025
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	121,479
Planning and Development					
Planning and Development	41	-	-	-	1,562
Commercial and Industrial	42	-	-	-	458,126
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	1,106
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	460,794
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	-	-	4,169,805

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1994.

Municipality

West Lincoln 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	4,028	
Storm Sewer System	17	-	
Waterworks System	18	61,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	65,028	
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	363,206	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	42,548	
--	46	-	
Subtotal	47	405,754	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
Total	51	470,782	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

West Lincoln Tp

For the year ended December 31, 1994.

			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	9,801
: To Canada and agencies			2	-
: To other			3	363,206
	Subtotal		4	373,007
Plus: All debt assumed by the municipality from others			5	103,548
Less: All debt assumed by others				
:Ontario - special purpose loans		80		-
:Ontario - Other		81		-
:Schoolboards		7		-
:Other municipalities		8		5,773
	Subtotal		9	5,773
Less: Ontario Clean Water Agency debt retirement funds				
- sewer		10		-
- water		11		-
Own sinking funds (actual balances)				
- general		12		-
- enterprises and other		13		-
	Subtotal		14	-
	Total		15	470,782
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	107,576
Long term bank loans			18	363,206
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	-
Long term reserve fund loans			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	-
Ontario Clean Water Agency - 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	304,689
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	304,689

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1994.

West Lincoln Tp

6. Ontario Clean Water Agency 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. 1994 Debt Charges							
		principal	interest				
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund							
- general tax rates *	50	78,500	6,088				
- special are rates and special charges	51	1,212	272				
- benefitting landowners	52	14,945	4,589				
- 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	94,657	10,949				
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
		\$	\$	\$	\$	\$	\$
1995	60	194,839	9,195	-	-	-	-
1996	61	191,284	7,519	-	-	-	-
1997	62	32,523	6,117	-	-	-	-
1998	63	15,007	4,688	-	-	-	-
1999	64	11,812	3,385	-	-	-	-
2000-2004	65	25,317	3,465	-	-	-	-
2005 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	470,782	34,369	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
		1					
		\$					
1995	72	-					
1996	73	46,130					
1997	74	75,142					
1998	75	83,329					
1999	76	108,659					
Total	77	313,260					
10. Other notes (attach supporting schedules as required							

1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Lincoln Tp

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For the year ended December 31, 1994.

		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		1,963,988	26,377	1,990,365							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		23,820	-	23,820							
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	- 45	1,987,808	26,377	2,014,185	1,975,304	38,857	-	-	-	2,014,161	- 69
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
	19	-	158,782	-	158,782	158,782	-	-	-	-	158,782	-
Direct water billings	20	-	101,291	-	101,291	101,291	-	-	-	-	101,291	-
Sewer surcharge on direct water billings	21	-	41,146	-	41,146	41,146	-	-	-	-	41,146	-
Total region or county	22	- 45	2,289,027	26,377	2,315,404	2,276,523	38,857	-	-	-	2,315,380	- 69

1994 FINANCIAL INFORMATION RETURN

Municipality

West Lincoln Tp

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

		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	31	2,330,529	32,284	-	2,362,813	2,319,159	43,621	-	-	2,362,780	- 2
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	- 806	434,204	4,609	-	438,813	433,467	5,345	-	-	438,812	- 807
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 17	2,125,153	29,435	-	2,154,588	2,114,056	40,385	-	-	2,154,441	- 164
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	- 787	192,777	2,019	-	194,796	189,848	4,948	-	-	194,796	- 787
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 1,579	5,082,663	68,347	-	5,151,010	5,056,530	94,299	-	-	5,150,829	- 1,760

1994 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1994.

Municipality

West Lincoln Tp

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		1	\$
Balance at the beginning of the year	1	3,243,434	
Revenues			
Contributions from revenue fund	2	559,286	
Contributions from capital fund	3	-	
Development Charges Act	67	42,421	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	14,700	
Investment income - from own funds	5	23,971	
- other	6	-	
--	9	5,498	
--	10	233,761	
--	11	14,007	
--	12	155,166	
Total revenue	13	1,048,810	
Expenditures			
Transferred to capital fund	14	1,632,103	
Transferred to revenue fund	15	164,921	
Charges for long term liabilities - principal and interest	16	-	
--	63	18,561	
--	20	-	
--	21	-	
Total expenditure	22	1,815,585	
Balance at the end of the year for:			
Reserves	23	2,023,114	
Reserve Funds	24	453,544	
Total	25	2,476,658	
Analysed as follows:			
Working funds	26	355,159	
Contingencies	27	193,462	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	128,999	
- water	29	-	
Replacement of equipment	30	306,796	
Sick leave	31	163,776	
Insurance	32	8,201	
Workers' compensation	33	-	
Capital expenditure - general administration	34	34,532	
- roads	35	69,593	
- sanitary and storm sewers	36	167,805	
- parks and recreation	64	24,259	
- library	65	10,059	
- other cultural	66	-	
- water	38	89,380	
- transit	39	-	
- housing	40	-	
- industrial development	41	246,049	
- other and unspecified	42	406,015	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	216,855	
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	33,207	
Waste Site	53	1,000	
Police Commission	54	1,372	
Municipal Election	55	8,139	
Business Improvement Area	56	12,000	
--	57		
Total	58	2,476,658	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Lincoln Tp

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For the year ended December 31, 1994.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	350,106	1,180
Accounts receivable			
Canada	2	99,960	
Ontario	3	440,994	
Region or county	4	-	
Other municipalities	5	58,866	
School Boards	6	839,686	portion of taxes
Waterworks	7	82,234	receivable for
Other (including unorganized areas)	8	96,818	business taxes
Taxes receivable			
Current year's levies	9	914,446	18,867
Previous year's levies	10	359,084	-
Prior year's levies	11	150,077	-
Penalties and interest	12	151,317	599
Less allowance for uncollectables (negative)	13	- 6,130	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	961,175	
Other current assets	18	165,101	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	470,782	
Other long term assets	20	44,096	36,416
Total	21	5,178,612	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Lincoln Tp

For the year ended December 31, 1994.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	875,000		
Accounts payable and accrued liabilities				
Canada	26	38,500		
Ontario	27	22,755		
Region or county	28	74,708		
Other municipalities	29	29,696		
School Boards	30	42,033		
Trade accounts payable	31	348,982		
Other	32	103,586		
Other current liabilities	33	2,792,047		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	61,000		
- special area rates and special charges	35	4,028		
- benefitting landowners	36	42,548		
- user rates (consolidated entities)	37	363,206		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,476,658		
Accumulated net revenue (deficit)				
General revenue	42	104,590		
Special charges and special areas (specify)				
--	43	15,513		
--	44	8,156		
--	45	1,160		
--	46	507		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 98,995		
Libraries	49	17,088		
Cemetaries	50	-		
Recreation, community centres and arenas	51	22,635		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 69		
School boards	57	- 1,760		
Unexpended capital financing / (unfinanced capital outlay)	58	- 2,164,960		
Total	59	5,178,612		

1994 FINANCIAL INFORMATION RETURN

Municipality

West Lincoln Tp

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STATISTICAL DATA

For the year ended December 31, 1994.

												1	
1. Number of continuous full time employees as at December 31													
Administration												1	4
Non-line Department Support Staff												2	5
Fire												3	-
Police												4	-
Transit												5	-
Public Works												6	17
Health Services												7	-
Homes for the Aged												8	-
Other Social Services												9	-
Parks and Recreation												10	2
Libraries												11	-
Planning												12	4
Total												13	32

												continuous full time employees December 31		other	
2. Total expenditures during the year on:												1	2		
												\$	\$		
Wages and salaries												14	1,226,629	227,072	
Employee benefits												15	145,958	7,552	

												1	
												\$	
3. Reductions of tax roll during the year (lower tier municipalities only)													
Cash collections: Current year's tax												16	8,844,984
Previous years' tax												17	805,632
Penalties and interest												18	206,380
Subtotal												19	9,856,996
Discounts allowed												20	-
Tax adjustments under section 363 and 364 of the Municipal Act													
- amounts added to the roll (negative)												22	19,534
- amounts written off												23	14,098
Tax adjustments under sections 421, 441 and 442 of the Municipal Act													
- recoverable from upper tier and school boards													
												24	36,529
- recoverable from general municipal revenues												25	-
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	9,927,157
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 1994 (lower tier municipalities only)													
Interim billings: Number of installments												31	2
Due date of first installment (YYYYMMDD)												32	19940223
Due date of last installment (YYYYMMDD)												33	19940426
Final billings: Number of installments												34	2
Due date of first installment (YYYYMMDD)												35	19940826
Due date of last installment (YYYYMMDD)												36	19941026
												\$	
Supplementary taxes levied with 1995 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 1995												58	-	-	-
in 1996												59	-	-	-
in 1997												60	-	-	-
in 1998												61	-	-	-
in 1999												62	-	-	-
Total												63	-	-	-

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end	82	15,355		13,795		
7. Analysis of direct water and sewer billings as at December 31						
Water		number of residential units	1994 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
	In this municipality	39	963	161,207	45,200	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
Sewer		number of residential units	1994 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
	In this municipality	44	970	32,078	9,068	
	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 sinking funds		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
	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						
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
11. Applications to the Ontario Municipal Board or to Council						
Approved but not financed as at December 31, 1993 Approved in 1994 Financed in 1994 No long term financing necessary Approved but not financed as at December 31, 1994 Applications submitted but not approved as at Decemeber 31, 1994		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
12. Forecast of total revenue fund expenditures						
		1995	1996	1997	1998	1999
		1	2	3	4	5
		\$	\$	\$	\$	\$
	73	4,900,000	4,800,000	4,800,000	4,800,000	4,800,000

1994 FINANCIAL INFORMATION RETURN

ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		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 -
Garbage Collection		19 -
Garbage Disposal		20 -
Pollution Control		21 -
--		22 -
	Subtotal	23 -
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	-

[illegible]

[illegible]