

# 1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 31036

MUNICIPALITY OF: Elma Tp

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Elma Tp
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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	2,430,783	182,975	1,436,458	811,350
Direct water billings on ratepayers -- own municipality	2	10,482	-		10,482
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	2,441,265	182,975	1,436,458	821,832
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	8,363	640	4,704	3,019
Ontario Hydro	13	615	47	364	204
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	4,054	334	2,272	1,448
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	13,032	1,021	7,340	4,671
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	38,670	-	-	38,670
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	4,955	-	-	4,955
General Support	24	34,569	-	-	34,569
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	79,232	-	-	79,232
Subtotal	28	157,426	-	-	157,426
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	300,085			300,085
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	49,211			49,211
Fees and service charges	32	567,115			567,115
Subtotal	33	916,411			916,411
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	30,045	-	-	30,045
Fines	37	-			-
Penalties and interest on taxes	38	17,919			17,919
Investment income - from own funds	39	-			-
- other	40	12,280			12,280
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	140,600			140,600
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	200,844	-	-	200,844
TOTAL REVENUE	51	3,728,978	183,996	1,443,798	2,101,184

*For the year ended December 31, 1990.*

Elma Tp

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## I. Own purposes

[illegible]

*For the year ended December 31, 1990.*

Elma Tp

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## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1990.*

Municipality

Elma Tp

**2LT - OP**

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[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, 1990.

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	284,437	936	300	89.060000	104.770000	25,332	98	31	471	4,397	2,612	32,941
Separate consolidated													
Total all school board taxation	0						1,249,064	116,637	35,964	8,544	16,098	10,151	1,436,458

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]



1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality
Elma 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	-	-	-	19,377
Protection to Persons and Property					
Fire	2	-	-	15,463	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	285
Subtotal	7	-	-	15,463	285
Transportation services					
Roadways	8	278,268	-	-	3,320
Winter Control	9	161	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	278,429	-	-	3,320
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	1,059	-	-	-
Subtotal	23	1,059	-	-	-
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	-	31,781	158,108
Libraries	38	11,138	-	1,967	449
Other Cultural	39	-	-	-	-
Subtotal	40	17,138	-	33,748	158,557
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	3,459	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	385,576
--	46	-	-	-	-
Subtotal	47	3,459	-	-	385,576
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	300,085	-	49,211	567,115

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

Municipality	
Elma Tp	

		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	156,013	-	74,947	46,575	-	-	277,535
Protection to Persons and Property								
Fire	2	36,814	-	49,902	3,421	-	-	90,137
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	16,199	-	16,199
Protective inspection and control	5	21,899	-	2,467	-	-	-	24,366
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	58,713	-	52,369	3,421	16,199	-	130,702
Transportation services								
Roadways	8	114,551	-	364,461	171,900	-	-	650,912
Winter Control	9	4,149	-	42,118	-	-	-	46,267
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	675	-	-	-	675
Street Lighting	12	-	-	14,795	-	-	-	14,795
Air Transportation	13	-	-	-	-	-	-	-
--	14	556	-	2,067	-	-	-	2,623
Subtotal	15	119,256	-	424,116	171,900	-	-	715,272
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	2,986	-	-	-	2,986
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	18,006	-	7,675	-	-	-	25,681
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	18,006	-	10,661	-	-	-	28,667
Health Services								
Public Health Services	24	-	-	-	-	675	-	675
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	675	-	675
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	128,954	-	150,635	50,147	212,625	-	542,361
Libraries	38	9,419	-	18,595	37,218	-	-	65,232
Other Cultural	39	-	-	116	-	-	-	116
Subtotal	40	138,373	-	169,346	87,365	212,625	-	607,709
Planning and Development								
Planning and Development	41	33	-	2,671	-	-	-	2,704
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	3,622	9,560	6,208	-	580	-	19,970
Tile Drainage and Shoreline Assistance	45	-	389,902	-	-	-	-	389,902
--	46	-	-	-	-	-	-	-
Subtotal	47	3,655	399,462	8,879	-	580	-	412,576
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	494,016	399,462	740,318	309,261	230,079	-	2,173,136

For the year ended December 31, 1990.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		78,424
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		264,261
Reserves and Reserve Funds	3		9,000
Subtotal	4		273,261
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		91,700
Serial Debentures	13		140,600
Sinking Fund Debentures	14		-
Long Term Bank Loans	15		-
Long Term Reserve Fund Loans	16		-
- -	17		-
Subtotal *	18		232,300
Grants and Loan Forgiveness			
Ontario	20		255,526
Canada	21		-
Other Municipalities	22		10,000
Subtotal	23		265,526
Other Financing			
Prepaid Special Charges	24		5,263
Proceeds From Sale of Land and Other Capital Assets	25		-
Investment Income			
From Own Funds	26		-
Other	27		-
Donations	28		-
--	30		-
--	31		-
Subtotal	32		5,263
Total Sources of Financing	33		776,350
Applications			
Own Expenditures			
Short Term Interest Costs	34		-
Other	35		489,707
Subtotal	36		489,707
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37		-
Unconsolidated Local Boards	38		-
Individuals	39		91,700
Subtotal	40		91,700
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		140,600
Total Applications	42		722,007
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		24,081
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		24,081
- Proceeds From Long Term Liabilities	46		-
- Transfers From Reserves and Reserve Funds	47		-
- -	48		-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		24,081
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Elma Tp
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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	1,575
Protection to Persons and Property					
Fire	2	-	-	-	3,421
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	3,421
Transportation services					
Roadways	8	183,032	-	-	286,946
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	183,032	-	-	286,946
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	47,613	-	-	106,760
Libraries	38	18,850	-	10,000	66,068
Other Cultural	39	-	-	-	-
Subtotal	40	66,463	-	10,000	172,828
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	6,031	-	-	24,937
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	6,031	-	-	24,937
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	255,526	-	10,000	489,707

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Elma 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	-	
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	140,600	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	140,600	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	5,393	
Tile Drainage and Shoreline Assistance	45	1,172,430	
--	46	-	
	Subtotal 47	1,177,823	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	1,318,423	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Elma Tp

For the year ended December 31, 1990.

			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	1,172,430
: To Canada and agencies			2	-
: To other			3	145,993
	Subtotal		4	1,318,423
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	-
	Subtotal		9	-
Less: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	1,318,423
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	1,318,423
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

## Elma Tp

*For the year ended December 31, 1990.*

6. Ministry of the Environment Provincial Projects							
	accumulated surplus (deficit)	total outstanding capital obligation	debt charges				
	1 \$	2 \$	3 \$				
Water projects - for this municipality only	46	-	-				
- share of integrated projects	47	-	-				
Sewer projects - for this municipality only	48	-	-				
- share of integrated projects	49	-	-				
7. 1990 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	286,761	112,701				
- 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	286,761	112,701				
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 \$
1991	60	251,170	113,761	-	-	-	-
1992	61	240,674	91,798	-	-	-	-
1993	62	215,170	70,589	-	-	-	-
1994	63	188,287	51,860	-	-	-	-
1995	64	152,473	35,405	-	-	-	-
1996-2000	65	270,649	47,122	-	-	-	-
2001 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	1,318,423	410,535	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1991					72	-	
1992					73	-	
1993					74	-	
1994					75	-	
1995					76	-	
Total					77	-	
10. Other notes (attach supporting schedules as required)							

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Elma Tp

For the year ended December 31, 1990.

		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		181,622	2,414	184,036							
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	-	215	181,622	2,414	184,036	178,245	4,730	-	1,021	-	255
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	-	215	181,622	2,414	184,036	178,245	4,730	-	1,021	-	255



1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Elma Tp

For the year ended December 31, 1990.

		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	-	1,193	750,716	9,898	-	760,614	738,119	18,584	4,086	-	760,789	-	1,018
	--	31	-	-	-	-	-	-	-	-	-	-	-	-	-
	Elementary separate (specify)														
	--	40	-	859	32,630	9,532	-	42,162	41,972	121	-	-	42,093	-	790
	--	41	-	-	-	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-	-	-	-
	Secondary Public (specify)														
	--	50	-	119	600,212	7,884	-	608,096	587,939	16,674	3,254	-	607,867	-	348
	--	51	-	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)															
--	70	-	-	25,643	7,481	-	33,124	32,941	108	-	-	33,049	-	75	
--	71	-	-	-	-	-	-	-	-	-	-	-	-	-	
--	72	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total school boards	36	-	453	1,409,201	34,795	-	1,443,996	1,400,971	35,487	7,340	-	1,443,798	-	651	

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Elma Tp

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		1 \$
Balance at the beginning of the year	1	178,397
Revenues		
Contributions from revenue fund	2	45,000
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	1,500
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	2,329
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	48,829
Expenditures		
Transferred to capital fund	14	9,000
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	11,700
--	20	-
--	21	-
Total expenditure	22	20,700
Balance at the end of the year for:		
Reserves	23	203,612
Reserve Funds	24	2,914
Total	25	206,526
Analysed as follows:		
Working funds	26	163,112
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	40,000
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Lot levies and subdivider contributions	44	2,914
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	500
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	
Total	58	206,526

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Elma Tp
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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	67,180	-
Accounts receivable			
Canada	2	-	
Ontario	3	67,521	
Region or county	4	-	
Other municipalities	5	30,126	
School Boards	6	963	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	27,781	business taxes
Taxes receivable			
Current year's levies	9	92,408	2,248
Previous year's levies	10	29,763	796
Prior year's levies	11	7,559	226
Penalties and interest	12	9,882	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	22,466	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,318,423	
Other long term assets	20	-	-
Total	21	1,674,072	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Elma Tp
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For the year ended December 31, 1990.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- 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	76,817		
Other	32	-		
Other current liabilities	33	20,421		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	140,600		
- special area rates and special charges	35	-		
- benefitting landowners	36	1,177,823		
- 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	206,525		
Accumulated net revenue (deficit)				
General revenue	42	9,151		
Special charges and special areas (specify)				
--	43	7,148		
--	44	487		
--	45	59,394		
--	46	794		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	5,232		
Cemetaries	50	-		
Recreation, community centres and arenas	51	- 15,000		
--	52	9,667		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 255		
School boards	57	- 651		
Unexpended capital financing / (unfinanced capital outlay)	58	- 24,081		
Total	59	1,674,072		



					balance of fund		loans outstanding			
					1	2				
					\$	\$				
6. Ontario Home Renewal Plan trust fund at year end					82	46,000	17,224			
7. Analysis of direct water and sewer billings as at December 31										
					number of residential units	1990 billings residential units	all other properties	computer use only		
					1	2	3	4		
						\$	\$			
Water										
In this municipality					39	57	10,482	-		
In other municipalities (specify municipality)										
--					40	-	-	-		
--					41	-	-	-		
--					42	-	-	-		
--					43	-	-	-		
--					64	-	-	-		
					number of residential units	1990 billings residential units	all other properties	computer use only		
					1	2	3	4		
						\$	\$			
Sewer										
In this municipality					44	-	-	-		
In other municipalities (specify municipality)										
--					45	-	-	-		
--					46	-	-	-		
--					47	-	-	-		
--					48	-	-	-		
--					65	-	-	-		
					water		sewer			
					1		2			
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing					66	-	-			
8. Selected investments of own sinking funds as at December 31										
					own municipality	other municipalities, school boards	Province	Federal		
					1	2	3	4		
					\$	\$	\$	\$		
Own sinking funds					83	-	-	-		
9. Borrowing from own reserve funds										
							1			
							\$			
Loans or advances due to reserve funds as at December 31					84	-				
10. Joint boards consolidated by this municipality										
					total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only		
					1	2	3	4		
					\$	\$	%			
name of joint boards										
--					53	-	-	-		
--					54	-	-	-		
--					55	-	-	-		
--					56	-	-	-		
--					57	-	-	-		
11. Applications to the Ontario Municipal Board or to Council										
					tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total		
					1	2	4	3		
					\$	\$	\$	\$		
Approved but not financed as at December 31, 1989					67	651,200	351,823	-		
Approved in 1990					68	-	50,000	-		
Financed in 1990					69	91,700	140,600	-		
No long term financing necessary					70	-	-	-		
Approved but not financed as at December 31, 1990					71	559,500	261,223	-		
Applications submitted but not approved as at Decemeber 31, 1990					72	-	-	-		
12. Forecast of total revenue fund expenditures										
					1991	1992	1993	1994	1995	
					1	2	3	4	5	
					\$	\$	\$	\$	\$	
					73	2,000,000	2,100,000	2,300,000	2,450,000	2,600,000