

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 1035

MUNICIPALITY OF: Chesterville V

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Chesterville V

1  
3

For the year ended December 31, 1991.

		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	1,509,506	156,395	883,417	469,694
Direct water billings on ratepayers -- own municipality	2	91,169	-		91,169
-- other municipalities	3	2,517	-		2,517
Sewer surcharge on direct water billings -- own municipality	4	107,337	-		107,337
-- other municipalities	5	3,126	-		3,126
<b>Subtotal</b>	<b>6</b>	<b>1,713,655</b>	<b>156,395</b>	<b>883,417</b>	<b>673,843</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	-	-	-	-
Canada Enterprises	8	2,073	-	-	2,073
Ontario					
The Municipal Tax Assistance Act	9	256	-		256
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	28,891	3,032	17,055	8,804
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	1,986	-	-	1,986
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	4,143	-	-	4,143
<b>Subtotal</b>	<b>18</b>	<b>37,349</b>	<b>3,032</b>	<b>17,055</b>	<b>17,262</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>121,905</b>	<b>-</b>	<b>-</b>	<b>121,905</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	53,364			53,364
Canada specific grants	30	3,000			3,000
Other municipalities - grants and fees	31	36,284			36,284
Fees and service charges	32	192,096			192,096
<b>Subtotal</b>	<b>33</b>	<b>284,744</b>			<b>284,744</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	2,282	-	-	2,282
Fines	37	60			60
Penalties and interest on taxes	38	7,613			7,613
Investment income - from own funds	39	-			-
- other	40	8,242			8,242
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	6,340			6,340
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
<b>Subtotal</b>	<b>50</b>	<b>24,537</b>	<b>-</b>	<b>-</b>	<b>24,537</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>2,182,190</b>	<b>159,427</b>	<b>900,472</b>	<b>1,122,291</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Chesterville V

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4

	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	349,857	98,417	51,630	70.740000	83.220000	24,749	8,192	4,297	342	-	-	37,580
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						341,801	351,066	179,208	9,212	443	1,687	883,417





# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Chesterville V

**3**

7

		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	-	3,000	-	24,100
<b>Protection to Persons and Property</b>					
Fire	2	-	-	3,898	5,432
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	3,898	5,432
<b>Transportation services</b>					
Roadways	8	41,207	-	13,830	4,400
Winter Control	9	6,157	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	47,364	-	13,830	4,400
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	3,056	20,470
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	3,056	20,470
<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	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	6,000	-	15,500	137,454
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	6,000	-	15,500	137,454
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	240
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	240
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	53,364	3,000	36,284	192,096

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Chesterville V

## ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

		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	84,656	-	69,711	317	-	-	154,684
<b>Protection to Persons and Property</b>								
Fire	2	3,390	-	30,585	11,924	-	-	45,899
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	8,014	-	8,014
Protective inspection and control	5	-	-	1,271	-	-	-	1,271
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	3,390	-	31,856	11,924	8,014	-	55,184
<b>Transportation services</b>								
Roadways	8	70,799	-	57,543	168,765	-	-	297,107
Winter Control	9	13,668	-	30,998	-	-	-	44,666
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	5,257	10,523	-	-	-	15,780
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	84,467	5,257	99,064	168,765	-	-	357,553
<b>Environmental services</b>								
Sanitary Sewer System	16	-	-	115,005	14,475	-	-	129,480
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	94,529	1,615	-	-	96,144
Garbage Collection	19	-	-	27,291	-	-	-	27,291
Garbage Disposal	20	-	-	41,820	-	-	-	41,820
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	-	-	278,645	16,090	-	-	294,735
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	8,100	-	8,100
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-	8,100	-	8,100
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	75	-	75
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	75	-	75
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	161,171	-	86,977	9,496	12,965	-	270,609
Libraries	38	-	-	-	-	100	-	100
Other Cultural	39	-	-	-	-	5,607	-	5,607
<b>Subtotal</b>	40	161,171	-	86,977	9,496	18,672	-	276,316
<b>Planning and Development</b>								
Planning and Development	41	-	-	3,624	-	-	-	3,624
Commercial and Industrial	42	-	-	240	-	-	-	240
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	-	-	3,864	-	-	-	3,864
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	333,684	5,257	570,117	206,592	34,861	-	1,150,511

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Chesterville V

5  
9

## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	307,758
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	194,496
Reserves and Reserve Funds	3	-
<b>Subtotal</b>	4	194,496
<b>Long Term Liabilities Incurred</b>		
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	-
<b>Subtotal *</b>	18	-
<b>Grants and Loan Forgiveness</b>		
Ontario	20	856,226
Canada	21	-
Other Municipalities	22	-
<b>Subtotal</b>	23	856,226
<b>Other Financing</b>		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
<b>Subtotal</b>	32	-
<b>Total Sources of Financing</b>	33	1,050,722
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	1,001,614
<b>Subtotal</b>	36	1,001,614
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
<b>Subtotal</b>	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	-
<b>Total Applications</b>	42	1,001,614
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	258,650
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	258,650
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	258,650
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Chesterville V

**6**  
10

	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	1	-	-	317
<b>Protection to Persons and Property</b>				
Fire	2	-	-	6,412
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	-	-	6,412
<b>Transportation services</b>				
Roadways	8	147,786	-	316,551
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
<b>Subtotal</b>	15	147,786	-	316,551
<b>Environmental services</b>				
Sanitary Sewer System	16	3,735	-	17,417
Storm Sewer System	17	-	-	-
Waterworks System	18	704,705	-	656,421
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
<b>Subtotal</b>	23	708,440	-	673,838
<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	-	-	4,496
Libraries	38	-	-	-
Other Cultural	39	-	-	-
<b>Subtotal</b>	40	-	-	4,496
<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	856,226	-	1,001,614

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Chesterville V

**7**  
11

For the year ended December 31, 1991.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
<b>Subtotal</b>	7	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	28,476
Air Transportation	13	-
--	14	-
<b>Subtotal</b>	15	28,476
<b>Environmental services</b>		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	300,000
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
<b>Subtotal</b>	23	300,000
<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	-
Libraries	38	-
Other Cultural	39	-
<b>Subtotal</b>	40	-
<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	328,476

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Chesterville V

**8**  
12

For the year ended December 31, 1991.

		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	-
: To Canada and agencies	2	-
: To other	3	328,476
<b>Subtotal</b>	4	328,476
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	328,476
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	-
Long term bank loans	18	328,476
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	-

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Chesterville V

**8**  
12

For the year ended December 31, 1991.

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	64,540	254,760	27,073
- share of integrated projects	49	-	-	-

7. 1991 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	5,257	-	-	-
- special are rates and special charges	51	-	-	-	-
- benefitting landowners	52	-	-	-	-
- 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>	78	5,257	-	-	-

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
		\$	\$	\$	\$	\$	\$
1992	60	41,257	35,090	-	-	-	-
1993	61	41,257	30,617	-	-	-	-
1994	62	41,257	26,144	-	-	-	-
1995	63	41,257	21,672	-	-	-	-
1996	64	41,257	17,199	-	-	-	-
1997-2001	65	122,191	25,072	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	71	328,476	155,794	-	-	-	-

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

9. Future principal payments on EXPECTED NEW debt		1
		\$
1992	72	-
1993	73	-
1994	74	-
1995	75	-
1996	76	-
<b>Total</b>	77	-

10. Other notes (attach supporting schedules as required)

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Chesterville V

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

	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	141,333	1,942	143,275							
Special pupose requisitions											
Water rate	2	-	-	-							
Transit rate	3	-	-	-							
Sewer rate	4	-	-	-							
Library rate	5	15,813	-	15,813							
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	184	157,146	1,942	159,088	152,899	3,496	-	3,032	-	159,427
<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	184	157,146	1,942	159,088	152,899	3,496	-	3,032	-	159,427

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Chesterville V

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

	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	137	426,157	5,709	-	431,866	413,082	11,231	7,870	-	432,183	454
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	69,900	583	-	70,483	67,933	843	1,707	-	70,483	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	19	353,354	4,708	-	358,062	342,935	9,129	6,534	-	358,598	517
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	38,866	342	-	39,208	37,580	684	944	-	39,208	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	<b>118</b>	<b>888,277</b>	<b>11,342</b>	<b>-</b>	<b>899,619</b>	<b>861,530</b>	<b>21,887</b>	<b>17,055</b>	<b>-</b>	<b>900,472</b>	<b>971</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Chesterville V

**10**  
15

For the year ended December 31, 1991.

		1 \$
<b>Balance at the beginning of the year</b>	1	427,036
<b>Revenues</b>		
Contributions from revenue fund	2	12,096
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	11,794
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	23,890
<b>Expenditures</b>		
Transferred to capital fund	14	-
Transferred to revenue fund	15	6,340
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	6,340
<b>Balance at the end of the year for:</b>		
Reserves	23	282,252
Reserve Funds	24	162,334
<b>Total</b>	25	444,586
<b>Analysed as follows:</b>		
Working funds	26	34,846
Contingencies	27	1,440
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	239,817
- sanitary and storm sewers	36	21,566
- parks and recreation	64	9,417
- library	65	-
- other cultural	66	35,321
- water	38	63,217
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	34,829
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	1,333
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	2,800
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	444,586

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Chesterville V

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1991.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	165,659	-
Accounts receivable			
Canada	2	6,748	
Ontario	3	247,804	
Region or county	4	-	
Other municipalities	5	20,784	
School Boards	6	-	portion of taxes
Waterworks	7	10,367	receivable for
Other (including unorganized areas)	8	156,384	business taxes
Taxes receivable			
Current year's levies	9	37,016	5,943
Previous year's levies	10	18,304	4,178
Prior year's levies	11	4,545	688
Penalties and interest	12	6,713	1,096
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	54,018	portion of line 20
<b>Capital outlay to be recovered in future years</b>	19	328,476	for tax sale / tax
<b>Other long term assets</b>	20	-	registration
<b>Total</b>	21	1,056,818	-

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Chesterville V

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	130,000				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	7,607				
Ontario	27	18,201				
Region or county	28	-				
Other municipalities	29	4,320				
School Boards	30	-				
Trade accounts payable	31	339,472				
Other	32	-				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	328,476				
- special area rates and special charges	35	-				
- benefitting landowners	36	-				
- 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	444,586				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	1,000				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	40,312				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	523				
School boards	57	971				
Unexpended capital financing / (unfinanced capital outlay)	58	258,650				
<b>Total</b>	59	1,056,818				

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Chesterville V

**12**  
17

## STATISTICAL DATA

For the year ended December 31, 1991.

		<b>1</b>
<b>1. Number of continuous full time employees as at December 31</b>		
Administration	1	3
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	4
Libraries	11	-
Planning	12	-
<b>Total</b>	<b>13</b>	<b>10</b>

		<b>continuous full time employees December 31</b>	
		<b>1</b>	<b>2</b>
		\$	\$
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	239,622	52,887
Employee benefits	15	37,556	3,618

		<b>1</b>
		\$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	1,467,625
Previous years' tax	17	26,491
Penalties and interest	18	4,812
<b>Subtotal</b>	<b>19</b>	<b>1,498,928</b>
Discounts allowed	20	-
Tax adjustments under section 362 and 363 of the Municipal Act		
- amounts added to the roll (negative)	22	-
- amounts written off	23	-
Tax adjustments under sections 465, 495 and 496 of the Municipal Act		
- recoverable from upper tier and school boards		
- recoverable from general municipal revenues	24	3,399
- recoverable from general municipal revenues	25	1,466
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>	<b>29</b>	<b>1,503,793</b>
Amounts added to the tax roll for collection purposes only	30	-
Business taxes written off under subsection 495(1) of the Municipal Act	81	-

		<b>1</b>
<b>4. Tax due dates for 1991 (lower tier municipalities only)</b>		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19910331
Due date of last installment (YYYYMMDD)	33	19910630
Final billings: Number of installments	34	1
Due date of first installment (YYYYMMDD)	35	19910930
Due date of last installment (YYYYMMDD)	36	0
		\$
Supplementary taxes levied with 1994 due date	37	-

		<b>long term financing requirements</b>			
		<b>gross expenditures</b>	<b>approved by the O.M.B. or Council</b>	<b>submitted but not yet approved by O.M.B. or Council</b>	<b>forecast not yet submitted to the O.M.B or Council</b>
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
		\$	\$	\$	\$
Estimated to take place					
in 1992	58	400,000	-	-	-
in 1993	59	300,000	-	-	-
in 1994	60	300,000	-	-	-
in 1995	61	350,000	-	-	-
in 1996	62	400,000	-	-	-
<b>Total</b>	<b>63</b>	<b>1,750,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Chesterville V

12  
17

## STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding			
		1	2	1	2		
		\$	\$	\$	\$		
<b>6.</b>	Ontario Home Renewal Plan trust fund at year end	<b>82</b>	118,235		68,366		
<b>7. Analysis of direct water and sewer billings as at December 31</b>							
		number of residential units	1991 billings residential units	all other properties	computer use only		
		1	2	3	4		
			\$	\$			
<b>Water</b>							
In this municipality		39	605	75,259	15,910		
In other municipalities (specify municipality)							
--		40	-	-	-		
--		41	-	-	-		
--		42	-	-	-		
--		43	-	-	-		
--		64	-	-	-		
		number of residential units	1991 billings residential units	all other properties	computer use only		
		1	2	3	4		
			\$	\$			
<b>Sewer</b>							
In this municipality		44	605	89,488	17,849		
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		<b>66</b>		-	-		
<b>8. Selected investments of own sinking funds as at December 31</b>							
		own municipality	other municipalities, school boards	Province	Federal		
		1	2	3	4		
		\$	\$	\$	\$		
Own sinking funds		<b>83</b>	-	-	-		
<b>9. Borrowing from own reserve funds</b>							
					1		
					\$		
Loans or advances due to reserve funds as at December 31					<b>84</b>		
<b>10. Joint boards consolidated by this municipality</b>							
		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	-	-	-		
<b>11. Applications to the Ontario Municipal Board or to Council</b>							
		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	-	94,808	94,808		
Approved in 1991		68	-	-	-		
Financed in 1991		69	-	-	-		
No long term financing necessary		70	-	-	-		
Approved but not financed as at December 31, 1991		71	-	94,808	94,808		
Applications submitted but not approved as at Decemeber 31, 1991		72	-	-	-		
<b>12. Forecast of total revenue fund expenditures</b>							
		1992	1993	1994	1995	1996	
		1	2	3	4	5	
		\$	\$	\$	\$	\$	
		<b>73</b>	1,173,000	1,196,460	1,220,389	1,244,797	1,269,693