

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 49002

MUNICIPALITY OF: Rosseau V

For the year ended December 31, 1991.

Municipality

Rousseau V

1
3

| | | 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 | 184,179 | - | 86,764 | 97,415 |
| Direct water billings on ratepayers -- own municipality | 2 | - | - | | - |
| -- other municipalities | 3 | - | - | | - |
| Sewer surcharge on direct water billings -- own municipality | 4 | - | - | | - |
| -- other municipalities | 5 | - | - | | - |
| Subtotal | 6 | 184,179 | - | 86,764 | 97,415 |
| PAYMENTS IN LIEU OF TAXATION | | | | | |
| Canada | 7 | - | - | - | - |
| Canada Enterprises | 8 | 926 | - | - | 926 |
| Ontario | | | | | |
| The Municipal Tax Assistance Act | 9 | - | - | | - |
| The Municipal Act, section 157 | 10 | - | - | | - |
| Other | 11 | - | - | | - |
| Ontario Enterprises | | | | | |
| Ontario Housing Corporation | 12 | - | - | - | - |
| Ontario Hydro | 13 | - | - | - | - |
| Liquor Control Board of Ontario | 14 | 392 | - | - | 392 |
| Other | 15 | - | - | - | - |
| Municipal enterprises | 16 | - | - | - | - |
| Other municipalities and enterprises | 17 | - | - | - | - |
| Subtotal | 18 | 1,318 | - | - | 1,318 |
| 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 | 38,937 | - | - | 38,937 |
| REVENUES FOR SPECIFIC FUNCTIONS | | | | | |
| Ontario specific grants | 29 | 21,505 | | | 21,505 |
| Canada specific grants | 30 | - | | | - |
| Other municipalities - grants and fees | 31 | 33,495 | | | 33,495 |
| Fees and service charges | 32 | 5,919 | | | 5,919 |
| Subtotal | 33 | 60,919 | | | 60,919 |
| OTHER REVENUES | | | | | |
| Trailer revenue and licences | 34 | - | | | - |
| Licences and permits | 35 | 899 | - | - | 899 |
| Fines | 37 | - | | | - |
| Penalties and interest on taxes | 38 | 3,441 | | | 3,441 |
| Investment income - from own funds | 39 | - | | | - |
| - other | 40 | - | | | - |
| Sales of publications, equipment, etc | 42 | 437 | | | 437 |
| Contributions from capital fund | 43 | - | | | - |
| Contributions from reserves and reserve funds | 44 | - | | | - |
| Contributions from non-consolidated entities | 45 | - | | | - |
| -- | 46 | - | | | - |
| -- | 47 | - | | | - |
| -- | 48 | - | - | | |
| Sale of Land | 49 | - | | | - |
| Subtotal | 50 | 4,777 | - | - | 4,777 |
| TOTAL REVENUE | 51 | 290,130 | - | 86,764 | 203,366 |

For the year ended December 31, 1991.

Rosseau V

2LT - OP
4

[illegible]

For the year ended December 31, 1991.

Rosseau V

2LT - OP
4

II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Rousseau V

4

III. School board purposes

[illegible][illegible][illegible][illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

| 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 | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Separate consolidated | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Total all school board taxation | 0 | | | | | | 74,348 | 9,822 | 1,612 | 982 | - | - | 86,764 |

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Rosseau V

3
7

| | | Ontario Specific Grants | Canada Grants | other municipalities grants, fees and service charges | fees and service charges |
|--|----|-------------------------------|------------------|--|--------------------------------|
| | | 1 | 2 | 3 | 4 |
| | | \$ | \$ | \$ | \$ |
| General Government | 1 | - | - | - | 250 |
| Protection to Persons and Property | | | | | |
| Fire | 2 | - | - | 33,495 | 463 |
| Police | 3 | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - |
| Protective inspection and control | 5 | - | - | - | - |
| Emergency measures | 6 | - | - | - | - |
| Subtotal | 7 | - | - | 33,495 | 463 |
| Transportation services | | | | | |
| Roadways | 8 | 10,100 | - | - | - |
| Winter Control | 9 | 4,200 | - | - | - |
| Transit | 10 | - | - | - | - |
| Parking | 11 | - | - | - | - |
| Street Lighting | 12 | - | - | - | - |
| Air Transportation | 13 | - | - | - | - |
| -- | 14 | - | - | - | - |
| Subtotal | 15 | 14,300 | - | - | - |
| 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 | 6,000 | - | - | 5,195 |
| Libraries | 38 | 1,205 | - | - | 11 |
| Other Cultural | 39 | - | - | - | - |
| Subtotal | 40 | 7,205 | - | - | 5,206 |
| 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 | 21,505 | - | 33,495 | 5,919 |

| 1991 FINANCIAL INFORMATION RETURN | | | | | | | | |
|--|----|---|-------------------------------|---|------------------------------|--------------------|-----------------------------------|-----------------------|
| ANALYSIS OF REVENUE FUND EXPENDITURES | | Municipality | | | | | | |
| | | Rosseau V | | | | | | 48 |
| | | | | | | | | |
| 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 |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| General Government | 1 | 26,776 | - | 22,004 | - | - | - | 48,780 |
| Protection to Persons and Property | | | | | | | | |
| Fire | 2 | 6,375 | - | 14,117 | 17,438 | - | - | 37,930 |
| Police | 3 | - | - | - | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - | - | - | - |
| Protective inspection and control | 5 | 600 | - | - | - | - | - | 600 |
| Emergency measures | 6 | - | - | - | - | - | - | - |
| Subtotal | 7 | 6,975 | - | 14,117 | 17,438 | - | - | 38,530 |
| Transportation services | | | | | | | | |
| Roadways | 8 | 2,551 | - | 20,306 | - | - | - | 22,857 |
| Winter Control | 9 | - | - | 8,040 | - | - | - | 8,040 |
| Transit | 10 | - | - | - | - | - | - | - |
| Parking | 11 | - | - | - | - | - | - | - |
| Street Lighting | 12 | - | - | 5,781 | - | - | - | 5,781 |
| Air Transportation | 13 | - | - | - | - | - | - | - |
| -- | 14 | - | - | - | - | - | - | - |
| Subtotal | 15 | 2,551 | - | 34,127 | - | - | - | 36,678 |
| Environmental services | | | | | | | | |
| Sanitary Sewer System | 16 | - | - | - | - | - | - | - |
| Storm Sewer System | 17 | - | - | - | - | - | - | - |
| Waterworks System | 18 | - | - | - | - | - | - | - |
| Garbage Collection | 19 | - | - | 15,120 | - | - | - | 15,120 |
| Garbage Disposal | 20 | - | - | 12,568 | 3,000 | - | - | 15,568 |
| Pollution Control | 21 | - | - | - | - | - | - | - |
| -- | 22 | - | - | - | - | - | - | - |
| Subtotal | 23 | - | - | 27,688 | 3,000 | - | - | 30,688 |
| Health Services | | | | | | | | |
| Public Health Services | 24 | - | - | - | - | 2,034 | - | 2,034 |
| Public Health Inspection and Control | 25 | - | - | - | - | - | - | - |
| Hospitals | 26 | - | - | - | 2,000 | - | - | 2,000 |
| Ambulance Services | 27 | - | - | - | - | - | - | - |
| Cemeteries | 28 | - | - | 2,834 | - | 2,419 | - | 5,253 |
| -- | 29 | - | - | - | - | - | - | - |
| Subtotal | 30 | - | - | 2,834 | 2,000 | 4,453 | - | 9,287 |
| Social and Family Services | | | | | | | | |
| General Assistance | 31 | - | - | - | - | 15,364 | - | 15,364 |
| Assistance to Aged Persons | 32 | - | - | - | - | 3,441 | - | 3,441 |
| Assitance to Children | 33 | - | - | - | - | - | - | - |
| Day Nurseries | 34 | - | - | - | - | - | - | - |
| -- | 35 | - | - | - | - | - | - | - |
| Subtotal | 36 | - | - | - | - | 18,805 | - | 18,805 |
| Recreation and Cultural Services | | | | | | | | |
| Parks and Recreation | 37 | 4,603 | - | 24,484 | - | - | - | 29,087 |
| Libraries | 38 | 1,165 | - | 1,266 | - | - | - | 2,431 |
| Other Cultural | 39 | - | - | - | - | - | - | - |
| Subtotal | 40 | 5,768 | - | 25,750 | - | - | - | 31,518 |
| Planning and Development | | | | | | | | |
| Planning and Development | 41 | - | - | 8,023 | - | 2,210 | - | 10,233 |
| Commercial and Industrial | 42 | - | - | - | - | - | - | - |
| Residential Development | 43 | - | - | - | - | - | - | - |
| Agriculture and Reforestation | 44 | - | - | - | - | - | - | - |
| Tile Drainage and Shoreline Assistance | 45 | - | - | - | - | - | - | - |
| -- | 46 | - | - | - | - | - | - | - |
| Subtotal | 47 | - | - | 8,023 | - | 2,210 | - | 10,233 |
| Electricity | 48 | - | - | - | - | - | - | - |
| Gas | 49 | - | - | - | - | - | - | - |
| Telephone | 50 | - | - | - | - | - | - | - |
| Total | 51 | 42,070 | - | 134,543 | 22,438 | 25,468 | - | 224,519 |

| | | | |
|---|----|--------|----|
| | | 1 | \$ |
| Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year | 1 | 17,438 | |
| Source of Financing | | | |
| Contributions from Own Funds | | | |
| Revenue Fund | 2 | 17,438 | |
| Reserves and Reserve Funds | 3 | - | |
| Subtotal | 4 | 17,438 | |
| 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 | - | |
| Serial Debentures | 13 | - | |
| Sinking Fund Debentures | 14 | - | |
| Long Term Bank Loans | 15 | - | |
| Long Term Reserve Fund Loans | 16 | - | |
| - - | 17 | - | |
| Subtotal * | 18 | - | |
| Grants and Loan Forgiveness | | | |
| Ontario | 20 | 39,342 | |
| Canada | 21 | - | |
| Other Municipalities | 22 | - | |
| Subtotal | 23 | 39,342 | |
| Other Financing | | | |
| Prepaid Special Charges | 24 | - | |
| Proceeds From Sale of Land and Other Capital Assets | 25 | - | |
| Investment Income | | | |
| From Own Funds | 26 | - | |
| Other | 27 | - | |
| Donations | 28 | 1,700 | |
| -- | 30 | - | |
| -- | 31 | - | |
| Subtotal | 32 | 1,700 | |
| Total Sources of Financing | 33 | 58,480 | |
| Applications | | | |
| Own Expenditures | | | |
| Short Term Interest Costs | 34 | 812 | |
| Other | 35 | 51,869 | |
| Subtotal | 36 | 52,681 | |
| 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 | 52,681 | |
| Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year | 43 | 11,639 | |
| 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 | 11,639 | |
| - Proceeds From Long Term Liabilities | 46 | - | |
| - Transfers From Reserves and Reserve Funds | 47 | - | |
| - - | 48 | - | |
| Total Unfinanced Capital Outlay (Unexpended Capital Financing) | 49 | 11,639 | |
| * - 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

Rosseau V

610

| | | CAPITAL GRANTS | | | TOTAL OWN EXPENDITURES |
|--|----|----------------|---------------|----------------------|------------------------|
| | | Ontario Grants | Canada Grants | Other municipalities | |
| | | 1 | 2 | 3 | 4 |
| | | \$ | \$ | \$ | \$ |
| General Government | 1 | - | - | - | - |
| Protection to Persons and Property | | | | | |
| Fire | 2 | 39,342 | - | - | 52,681 |
| Police | 3 | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - |
| Protective inspection and control | 5 | - | - | - | - |
| Emergency measures | 6 | - | - | - | - |
| Subtotal | 7 | 39,342 | - | - | 52,681 |
| 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 | 39,342 | - | - | 52,681 |

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

| |
|-----------|
| Rosseau V |
|-----------|

7
11

| | | 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 | - |

1991 FINANCIAL INFORMATION RETURN

Municipality

Rosseau V

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

| | | | |
|--|----------|----|----|
| | | 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 | - |
| : To Canada and agencies | | 2 | - |
| : To other | | 3 | - |
| | Subtotal | 4 | - |
| 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 | - |
| Amount reported in line 15 analyzed as follows: | | | |
| Sinking fund debentures | | 16 | - |
| Installment (serial) debentures | | 17 | - |
| 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

Rousseau V

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 | - | - | - | | |
| - share of integrated projects | 49 | - | - | - | | |
| 7. 1991 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 | - | - | - | | |
| - 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 | - | - | - | | |
| 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 | - | - | - | - | - - |
| 1993 | 61 | - | - | - | - | - - |
| 1994 | 62 | - | - | - | - | - - |
| 1995 | 63 | - | - | - | - | - - |
| 1996 | 64 | - | - | - | - | - - |
| 1997-2001 | 65 | - | - | - | - | - - |
| 2002 onwards | 79 | - | - | - | - | - - |
| interest to be earned on sinking funds * | 69 | - | - | - | - | - - |
| Downtown revitalization program | 70 | - | - | - | - | - - |
| Total | 71 | - | - | - | - | - - |
| * 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 | - | - | - | - | - |
| Total | 77 | - | - | - | - | - |
| 10. Other notes (attach supporting schedules as required) | | | | | | |

1991 FINANCIAL INFORMATION RETURN

Municipality

Rosseau V

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

[illegible]

1991 FINANCIAL INFORMATION RETURN

Municipality

Rosseau 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 |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| SCHOOL BOARDS | | | | | | | | | | | | |
| Elementary Public (specify) | | | | | | | | | | | | |
| -- | 30 | 2 | 44,917 | 514 | - | 45,431 | 43,260 | 2,188 | - | - | 45,448 | 19 |
| -- | 31 | - | - | - | - | - | - | - | - | - | - | - |
| Elementary separate (specify) | | | | | | | | | | | | |
| -- | 40 | - | - | - | - | - | - | - | - | - | - | - |
| -- | 41 | - | - | - | - | - | - | - | - | - | - | - |
| -- | 42 | - | - | - | - | - | - | - | - | - | - | - |
| Secondary Public (specify) | | | | | | | | | | | | |
| -- | 50 | 13 | 40,795 | 468 | - | 41,263 | 39,423 | 1,893 | - | - | 41,316 | 40 |
| -- | 51 | - | - | - | - | - | - | - | - | - | - | - |
| Secondary separate (specify) | | | | | | | | | | | | |
| -- | 70 | - | - | - | - | - | - | - | - | - | - | - |
| -- | 71 | - | - | - | - | - | - | - | - | - | - | - |
| -- | 72 | - | - | - | - | - | - | - | - | - | - | - |
| Total school boards | 36 | 11 | 85,712 | 982 | - | 86,694 | 82,683 | 4,081 | - | - | 86,764 | 59 |

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Rosseau V

10
15

| | | 1 \$ |
|--|----|---------|
| Balance at the beginning of the year | 1 | 69,998 |
| Revenues | | |
| Contributions from revenue fund | 2 | 5,000 |
| Contributions from capital fund | 3 | - |
| Lot levies and subdivider contributions | 60 | - |
| Recreational land (the Planning Act) | 61 | - |
| Investment income - from own funds | 5 | 1,899 |
| - other | 6 | - |
| -- | 9 | - |
| -- | 10 | - |
| -- | 11 | - |
| -- | 12 | - |
| Total revenue | 13 | 6,899 |
| Expenditures | | |
| Transferred to capital fund | 14 | - |
| Transferred to revenue fund | 15 | - |
| Charges for long term liabilities - principal and interest | 16 | - |
| -- | 63 | - |
| -- | 20 | - |
| -- | 21 | - |
| Total expenditure | 22 | - |
| Balance at the end of the year for: | | |
| Reserves | 23 | 43,500 |
| Reserve Funds | 24 | 33,397 |
| Total | 25 | 76,897 |
| Analysed as follows: | | |
| Working funds | 26 | 31,500 |
| 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 | - |
| - parks and recreation | 64 | - |
| - library | 65 | - |
| - other cultural | 66 | - |
| - water | 38 | - |
| - transit | 39 | - |
| - housing | 40 | - |
| - industrial development | 41 | - |
| - other and unspecified | 42 | 43,843 |
| Lot levies and subdivider contributions | 44 | - |
| Recreational land (the Planning Act) | 46 | 1,554 |
| 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 | - |
| Waste Site | 53 | - |
| Police Commission | 54 | - |
| Municipal Election | 55 | - |
| Business Improvement Area | 56 | - |
| -- | 57 | |
| Total | 58 | 76,897 |

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

| |
|-----------|
| Rosseau V |
|-----------|

11
16

For the year ended December 31, 1991.

| | | 1 | 2 |
|--|----|---------|---|
| | | \$ | \$ |
| ASSETS | | | portion of cash not in chartered banks |
| Current assets | | | |
| Cash | 1 | 58,268 | 12 |
| Accounts receivable | | | |
| Canada | 2 | 4,873 | |
| Ontario | 3 | 18,042 | |
| Region or county | 4 | - | |
| Other municipalities | 5 | - | |
| School Boards | 6 | - | portion of taxes |
| Waterworks | 7 | - | receivable for |
| Other (including unorganized areas) | 8 | 221 | business taxes |
| Taxes receivable | | | |
| Current year's levies | 9 | 15,398 | - |
| Previous year's levies | 10 | 7,709 | - |
| Prior year's levies | 11 | 5,758 | - |
| Penalties and interest | 12 | 4,585 | - |
| Less allowance for uncollectables (negative) | 13 | - 800 | - |
| Investments | | | |
| Canada | 14 | - | |
| Provincial | 15 | - | |
| Municipal | 16 | - | |
| Other | 17 | - | |
| Other current assets | 18 | - | portion of line 20 |
| Capital outlay to be recovered in future years | 19 | - | for tax sale / tax |
| Other long term assets | 20 | - | registration |
| | 21 | 114,054 | - |
| Total | | | |

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

For the year ended December 31, 1991.

| |
|-----------|
| Rosseau V |
|-----------|

| LIABILITIES | | | | portion of loans not from chartered banks |
|--|----|----------|---|--|
| Current Liabilities | | | | |
| Temporary loans - current purposes | 22 | - | - | - |
| - capital - Ontario | 23 | - | | |
| - Canada | 24 | - | | |
| - Other | 25 | 45,000 | | |
| Accounts payable and accrued liabilities | | | | |
| Canada | 26 | - | | |
| Ontario | 27 | 17,300 | | |
| Region or county | 28 | - | | |
| Other municipalities | 29 | - | | |
| School Boards | 30 | 1,031 | | |
| Trade accounts payable | 31 | 5,406 | | |
| Other | 32 | 3,600 | | |
| Other current liabilities | 33 | 309 | | |
| Net long term liabilities | | | | |
| Recoverable from the Consolidated Revenue Fund | | | | |
| - general tax rates | 34 | - | | |
| - 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 | - | | |
| Reserves and reserve funds | 41 | 76,897 | | |
| Accumulated net revenue (deficit) | | | | |
| General revenue | 42 | - 24,077 | | |
| Special charges and special areas (specify) | | | | |
| -- | 43 | - | | |
| -- | 44 | - | | |
| -- | 45 | - | | |
| -- | 46 | - | | |
| Consolidated local boards (specify) | | | | |
| Transit operations | 47 | - | | |
| Water operations | 48 | - | | |
| Libraries | 49 | 168 | | |
| Cemetaries | 50 | - | | |
| Recreation, community centres and arenas | 51 | - | | |
| -- | 52 | - | | |
| -- | 53 | - | | |
| -- | 54 | - | | |
| -- | 55 | - | | |
| Region or county | 56 | - | | |
| School boards | 57 | 59 | | |
| Unexpended capital financing / (unfinanced capital outlay) | 58 | - 11,639 | | |
| Total | 59 | 114,054 | | |

Municipality

Rousseau V

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17

For the year ended December 31, 1991.

| | | | | |
|--|--------------------|---|---|--|
| 1. Number of continuous full time employees as at December 31 | | 1 | | |
| Administration | 1 | - | | |
| Non-line Department Support Staff | 2 | - | | |
| Fire | 3 | - | | |
| Police | 4 | - | | |
| Transit | 5 | - | | |
| Public Works | 6 | - | | |
| Health Services | 7 | - | | |
| Homes for the Aged | 8 | - | | |
| Other Social Services | 9 | - | | |
| Parks and Recreation | 10 | - | | |
| Libraries | 11 | - | | |
| Planning | 12 | - | | |
| Total | 13 | - | | |
| | | continuous full time employees December 31 | | |
| | | other | | |
| 2. Total expenditures during the year on: | | 1 | 2 | |
| Wages and salaries | 14 | \$ | \$ | |
| Employee benefits | 15 | 38,325 | - | |
| | | 2,580 | - | |
| | | 1 | | |
| | | \$ | | |
| 3. Reductions of tax roll during the year (lower tier municipalities only) | | | | |
| Cash collections: Current year's tax | 16 | 159,475 | | |
| Previous years' tax | 17 | 7,009 | | |
| Penalties and interest | 18 | 2,005 | | |
| Subtotal | 19 | 168,489 | | |
| 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 | 24 | 465 | | |
| - recoverable from general municipal revenues | 25 | 519 | | |
| 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 | 169,473 | | |
| Amounts added to the tax roll for collection purposes only | 30 | - | | |
| Business taxes written off under subsection 495(1) of the Municipal Act | 81 | - | | |
| | | 1 | | |
| 4. Tax due dates for 1991 (lower tier municipalities only) | | | | |
| Interim billings: Number of installments | 31 | - | | |
| Due date of first installment (YYYYMMDD) | 32 | 0 | | |
| Due date of last installment (YYYYMMDD) | 33 | 0 | | |
| Final billings: Number of installments | 34 | 1 | | |
| Due date of first installment (YYYYMMDD) | 35 | 19910831 | | |
| Due date of last installment (YYYYMMDD) | 36 | 0 | | |
| | | \$ | | |
| Supplementary taxes levied with 1994 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 Council | submitted but not yet approved by O.M.B. or Council | forecast not yet submitted to the O.M.B or Council |
| Estimated to take place | 1 | 2 | 3 | 4 |
| | \$ | \$ | \$ | \$ |
| in 1992 | 58 | - | - | - |
| in 1993 | 59 | - | - | - |
| in 1994 | 60 | - | - | - |
| in 1995 | 61 | - | - | - |
| in 1996 | 62 | - | - | - |
| Total | 63 | - | - | - |

| | | | | | | |
|---|--|--|-------------------------------------|--|-----------------------|------|
| | | balance of fund | | loans outstanding | | |
| | | 1 | 2 | | | |
| | | \$ | \$ | | | |
| 6. Ontario Home Renewal Plan trust fund at year end | | 82 | 9,883 | 50 | | |
| 7. Analysis of direct water and sewer billings as at December 31 | | | | | | |
| | | number of residential units | 1991 billings residential units | all other properties | computer use only | |
| | | 1 | 2 | 3 | 4 | |
| | | | \$ | \$ | | |
| Water | | | | | | |
| In this municipality | | 39 | - | - | | |
| 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 | |
| | | | \$ | \$ | | |
| 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, 1991 | | 67 | - | - | - | |
| Approved in 1991 | | 68 | - | - | - | |
| Financed in 1991 | | 69 | - | - | - | |
| No long term financing necessary | | 70 | - | - | - | |
| Approved but not financed as at December 31, 1991 | | 71 | - | - | - | |
| Applications submitted but not approved as at Decemeber 31, 1991 | | 72 | - | - | - | |
| 12. Forecast of total revenue fund expenditures | | | | | | |
| | | 1992 | 1993 | 1994 | 1995 | 1996 |
| | | 1 | 2 | 3 | 4 | 5 |
| | | \$ | \$ | \$ | \$ | \$ |
| 73 | | - | - | - | - | - |