

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23028

MUNICIPALITY OF: Elora V

ANALYSIS OF REVENUE FUND REVENUES

Municipality

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1 \$	2 \$	3 \$	4 \$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	2,735,642	471,731	1,435,983	827,928
Direct water billings on ratepayers -- own municipality	2	157,125	-		157,125
-- other municipalities	3	12,509	-		12,509
Sewer surcharge on direct water billings -- own municipality	4	225,425	-		225,425
-- other municipalities	5	20,000	-		20,000
Subtotal	6	3,150,701	471,731	1,435,983	1,242,987
PAYMENTS IN LIEU OF TAXATION					
Canada	7	4,428	-	-	4,428
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	17,616	3,080	9,396	5,140
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	416	-	-	416
Other	15	-	-	-	-
Municipal enterprises	16	11,647	-	-	11,647
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	34,107	3,080	9,396	21,631
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	173,904	-	-	173,904
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	89,284			89,284
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	232,222			232,222
Fees and service charges	32	294,070			294,070
Subtotal	33	615,576			615,576
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	40,257	-	-	40,257
Fines	37	3,729			3,729
Penalties and interest on taxes	38	30,822			30,822
Investment income - from own funds	39	-			-
- other	40	78,075			78,075
Sales of publications, equipment, etc	42	931			931
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	144,254			144,254
Contributions from non-consolidated entities	45	-			-
--	46	7,408			7,408
--	47	-			-
--	48	-	-	-	
Sale of Land	49	-			-
Subtotal	50	305,476	-	-	305,476
TOTAL REVENUE	51	4,279,764	474,811	1,445,379	2,359,574

For the year ended December 31, 1991.

Elora V

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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	2,373,096	91,431	27,325	29.270000	34.440000	69,461	3,149	941	- 13	-	77	73,615
Separate consolidated													
Total all school board taxation	0						1,104,126	240,492	82,772	1,975	2,634	3,984	1,435,983

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

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1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Elora V

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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	-	-	-	21,951
Protection to Persons and Property					
Fire	2	-	-	87,875	450
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	21,848	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	109,723	450
Transportation services					
Roadways	8	77,100	-	48,079	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	77,100	-	48,079	-
Environmental services					
Sanitary Sewer System	16	-	-	-	1,591
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	1,591
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	9,712
--	29	-	-	-	-
Subtotal	30	-	-	-	9,712
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	5,822
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	5,822
Recreation and Cultural Services					
Parks and Recreation	37	6,000	-	74,420	254,544
Libraries	38	-	-	-	-
Other Cultural	39	3,934	-	-	-
Subtotal	40	9,934	-	74,420	254,544
Planning and Development					
Planning and Development	41	2,250	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	2,250	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	89,284	-	232,222	294,070

1991 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Elora V						
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	187,827	-	144,648	87,165	-	-	419,640
Protection to Persons and Property								
Fire	2	22,954	-	86,788	42,167	-	-	151,909
Police	3	-	-	6,071	-	-	-	6,071
Conservation Authority	4	-	-	-	18,228	18,887	-	37,115
Protective inspection and control	5	57,180	-	9,901	-	-	-	67,081
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	80,134	-	102,760	60,395	18,887	-	262,176
Transportation services								
Roadways	8	97,776	-	181,586	126,394	-	-	405,756
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	26,665	2,397	-	-	29,062
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	97,776	-	208,251	128,791	-	-	434,818
Environmental services								
Sanitary Sewer System	16	2,785	74,772	15,908	16,843	-	-	110,308
Storm Sewer System	17	-	-	-	44,792	-	-	44,792
Waterworks System	18	39,466	-	62,072	99,818	-	-	201,356
Garbage Collection	19	-	-	78,378	-	-	-	78,378
Garbage Disposal	20	-	-	-	-	20,639	-	20,639
Pollution Control	21	84,428	-	110,082	47,642	-	-	242,152
--	22	-	-	-	-	-	-	-
Subtotal	23	126,679	74,772	266,440	209,095	20,639	-	697,625
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	25,613	-	15,922	2,236	-	-	43,771
--	29	-	-	-	-	-	-	-
Subtotal	30	25,613	-	15,922	2,236	-	-	43,771
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	211,011	-	190,595	91,205	25,215	-	518,026
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	11,018	-	-	-	11,018
Subtotal	40	211,011	-	201,613	91,205	25,215	-	529,044
Planning and Development								
Planning and Development	41	2,264	-	5,410	-	-	-	7,674
Commercial and Industrial	42	-	-	11,641	-	7,741	-	19,382
Residential Development	43	-	-	9,296	-	-	-	9,296
Agriculture and Reforestation	44	-	-	-	-	500	-	500
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	2,264	-	26,347	-	8,241	-	36,852
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	731,304	74,772	965,981	578,887	72,982	-	2,423,926

For the year ended December 31, 1991.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	470,430	
Reserves and Reserve Funds	3	-	
Subtotal	4	470,430	
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	141,619	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	141,619	
Other Financing			
Prepaid Special Charges	24	55,094	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	10,086	
--	30	-	
--	31	-	
Subtotal	32	65,180	
Total Sources of Financing	33	677,229	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	710,582	
Subtotal	36	710,582	
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	710,582	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	33,353	
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	33,353	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	33,353	
* - 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

Elora V

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	47,165
Protection to Persons and Property					
Fire	2	-	-	-	26,439
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	3,228
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	29,667
Transportation services					
Roadways	8	106,953	-	-	256,699
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	2,397
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	106,953	-	-	259,096
Environmental services					
Sanitary Sewer System	16	-	-	-	49,094
Storm Sewer System	17	-	-	-	44,792
Waterworks System	18	-	-	-	122,663
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	19,912
--	22	-	-	-	-
Subtotal	23	-	-	-	236,461
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	12,322
--	29	-	-	-	-
Subtotal	30	-	-	-	12,322
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	34,666	-	-	125,871
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	34,666	-	-	125,871
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	141,619	-	-	710,582

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

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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	394,086
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	Subtotal 23	394,086
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	394,086

1991 FINANCIAL INFORMATION RETURN

Municipality

Elora 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	377,483
: To Canada and agencies		2	16,603
: To other		3	-
Subtotal		4	394,086
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	394,086
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	377,483
Installment (serial) debentures		17	-
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	16,603
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	1,483
- 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

Elora V

For the year ended December 31, 1991.

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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	24,338		50,434		
- 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	24,338		50,434		
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
			1	2	3	4
			\$	\$	\$	\$
1992	60	31,344	47,893	-	-	-
1993	61	27,037	45,220	-	-	-
1994	62	29,892	42,365	-	-	-
1995	63	26,959	39,180	-	-	-
1996	64	30,195	35,944	-	-	-
1997-2001	65	170,204	117,943	-	-	-
2002 onwards	79	78,455	7,549	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	394,086	336,094	-	-	-
* 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

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Elora V

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		422,911	2,825	425,736							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		48,934	-	48,934							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	20	471,845	2,825	474,670	460,463	11,268	-	3,080	-	474,811	161
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	-	-	-	-	-	-	-	-	-	-	-
Total region or county	21	-	-	-	-	-	-	-	-	-	-	-
	22	20	471,845	2,825	474,670	460,463	11,268	-	3,080	-	474,811	161

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Elora V

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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	25	692,149	4,600	-	696,749	674,341	18,036	4,306	-	696,683	-	41	
	--	31	-	-	-	-	-	-	-	-	-	-	-	-	
	Elementary separate (specify)														
	--	40	4	89,738	76	-	89,814	88,176	827	807	-	89,810	-	-	
	--	41	-	-	-	-	-	-	-	-	-	-	-	-	
	--	42	-	-	-	-	-	-	-	-	-	-	-	-	
	Secondary Public (specify)														
	--	50	-	51	580,048	3,853	-	583,901	565,327	14,975	3,610	-	583,912	-	40
	--	51	-	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)															
--	70	-	6	74,871	64	-	74,935	73,615	686	673	-	74,974	-	33	
--	71	-	-	-	-	-	-	-	-	-	-	-	-	-	
--	72	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total school boards	36	-	28	1,436,806	8,593	-	1,445,399	1,401,459	34,524	9,396	-	1,445,379	-	48	

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Elora V

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		1	
		\$	
Balance at the beginning of the year	1	627,438	
Revenues			
Contributions from revenue fund	2	108,457	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	29,149	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	7,803	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
	Total revenue	13	145,409
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	144,254	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
	Total expenditure	22	144,254
Balance at the end of the year for:			
Reserves	23	526,259	
Reserve Funds	24	102,334	
	Total	25	628,593
Analysed as follows:			
Working funds	26	102,067	
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	229,797	
- roads	35	47,853	
- sanitary and storm sewers	36	73,706	
- parks and recreation	64	5,269	
- library	65	-	
- other cultural	66	6,573	
- water	38	9,761	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Lot levies and subdivider contributions	44	35,193	
Recreational land (the Planning Act)	46	32,450	
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	15,728	
Waste Site	53	60,383	
Police Commission	54	9,813	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
	Total	58	628,593

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Elora V

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For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	166,993	42,551
Accounts receivable			
Canada	2	13,856	
Ontario	3	104,033	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	61,044	business taxes
Taxes receivable			
Current year's levies	9	125,751	-
Previous year's levies	10	26,932	-
Prior year's levies	11	387	-
Penalties and interest	12	10,463	-
Less allowance for uncollectables (negative)	13	- 2,045	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	355,670	
Other	17	-	
Other current assets	18	9,972	portion of line 20
Capital outlay to be recovered in future years	19	394,086	for tax sale / tax
Other long term assets	20	-	registration
	21	1,267,142	-
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Elora V

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16

For the year ended December 31, 1991.

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	86,549		
Other	32	10,133		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	394,086		
- 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	628,593		
Accumulated net revenue (deficit)				
General revenue	42	184,676		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	- 3,655		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	161		
School boards	57	- 48		
Unexpended capital financing / (unfinanced capital outlay)	58	- 33,353		
Total	59	1,267,142		

STATISTICAL DATA

For the year ended December 31, 1991.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	2	
Non-line Department Support Staff	2	2	
Fire	3	-	
Police	4	-	
Transit	5	-	
Public Works	6	8	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	4	
Libraries	11	-	
Planning	12	-	
Total	13	16	
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	525,766	119,291
Employee benefits	15	27,091	3,757
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	2,599,737	
Previous years' tax	17	170,033	
Penalties and interest	18	35,930	
Subtotal	19	2,805,700	
Discounts allowed	20	-	
Tax adjustments under section 362 and 363 of the Municipal Act	22		
- amounts added to the roll (negative)		-	
- amounts written off	23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act	24		
- recoverable from upper tier and school boards		7,178	
- recoverable from general municipal revenues	25	2,976	
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	2,815,854	
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	1	
Due date of first installment (YYYYMMDD)	32	19910315	
Due date of last installment (YYYYMMDD)	33	0	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19910628	
Due date of last installment (YYYYMMDD)	36	19910930	
		\$	
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 Concil
			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 \$
in 1992	58	1,174,000	-
in 1993	59	1,324,000	-
in 1994	60	897,000	-
in 1995	61	500,000	-
in 1996	62	495,000	-
Total	63	4,390,000	-

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	72,902		6,581	
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	1,026	111,334	45,791	
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	1,008	160,821	64,604	
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	-	560,000	-	560,000
Financed in 1991					69	-	-	-	-
No long term financing necessary					70	-	-	-	-
Approved but not financed as at December 31, 1991					71	-	560,000	-	560,000
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	-	-	-	-