

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23011

MUNICIPALITY OF: Eramosa Tp

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Eramosa Tp

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	4,882,622	756,342	2,841,204	1,285,076
Direct water billings on ratepayers -- own municipality	2	140,498	-		140,498
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	187,488	-		187,488
-- other municipalities	5	-	-		-
Subtotal	6	5,210,608	756,342	2,841,204	1,613,062
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	3,378	-	-	3,378
Ontario					
The Municipal Tax Assistance Act	9	4,074	-		4,074
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	2,487	-	-	2,487
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	1,056	-	-	1,056
Subtotal	18	10,995	-	-	10,995
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	146,665	-	-	146,665
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	381,644			381,644
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	20,827			20,827
Fees and service charges	32	206,819			206,819
Subtotal	33	609,290			609,290
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	49,529	-	-	49,529
Fines	37	82			82
Penalties and interest on taxes	38	81,728			81,728
Investment income - from own funds	39	66,997			66,997
- other	40	-			-
Sales of publications, equipment, etc	42	8,057			8,057
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	436,844			436,844
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	643,237	-	-	643,237
TOTAL REVENUE	51	6,620,795	756,342	2,841,204	3,023,249

For the year ended December 31, 1991.

Eramosa Tp

2LT - OP

4

[illegible]

For the year ended December 31, 1991.

Municipality

2LT - OP

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	803,015	5,613	2,740	160.349000	188.646000	128,762	1,059	517	2,307	266	19	132,930
Separate consolidated													
Total all school board taxation	0						2,563,717	178,433	45,676	20,578	22,611	10,189	2,841,204

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

Eramosa Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	3,750	-	-	12,704
Protection to Persons and Property					
Fire	2	2,520	-	3,905	57
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	3,890	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	6,410	-	3,905	57
Transportation services					
Roadways	8	295,837	-	16,922	103,655
Winter Control	9	40,762	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	336,599	-	16,922	103,655
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	-	-	-	15,000
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	8,692
--	29	-	-	-	-
Subtotal	30	-	-	-	23,692
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	9,000	-	-	39,307
Libraries	38	14,923	-	-	463
Other Cultural	39	1,448	-	-	-
Subtotal	40	25,371	-	-	39,770
Planning and Development					
Planning and Development	41	7,567	-	-	5,500
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	21,441
--	46	1,947	-	-	-
Subtotal	47	9,514	-	-	26,941
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	381,644	-	20,827	206,819

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality	
Eramosa Tp	

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	278,369	-	148,610	51,433	1,655	-	480,067
Protection to Persons and Property								
Fire	2	68,344	-	43,750	71,067	-	-	183,161
Police	3	-	-	4,094	-	-	-	4,094
Conservation Authority	4	-	-	-	-	33,697	-	33,697
Protective inspection and control	5	48,953	-	21,616	15,836	-	-	86,405
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	117,297	-	69,460	86,903	33,697	-	307,357
Transportation services								
Roadways	8	344,322	-	662,911	5,870	-	-	1,013,103
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	35,539	-	-	-	35,539
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	344,322	-	698,450	5,870	-	-	1,048,642
Environmental services								
Sanitary Sewer System	16	-	-	151,578	-	-	-	151,578
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	95,748	-	-	-	95,748
Garbage Collection	19	-	-	114,287	-	-	-	114,287
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	361,613	-	-	-	361,613
Health Services								
Public Health Services	24	-	-	14,384	-	-	-	14,384
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	7,543	-	7,565	-	-	-	15,108
--	29	-	-	-	-	-	-	-
Subtotal	30	7,543	-	21,949	-	-	-	29,492
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	15,334	-	100,383	38,843	5,750	-	160,310
Libraries	38	43,711	-	36,843	91,611	-	-	172,165
Other Cultural	39	3,270	-	573	-	-	-	3,843
Subtotal	40	62,315	-	137,799	130,454	5,750	-	336,318
Planning and Development								
Planning and Development	41	20,074	-	422,994	-	-	-	443,068
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	21,441	-	-	-	-	21,441
--	46	-	-	2,556	-	-	-	2,556
Subtotal	47	20,074	21,441	425,550	-	-	-	467,065
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	829,920	21,441	1,863,431	274,660	41,102	-	3,030,554

1991 FINANCIAL INFORMATION RETURN		
Municipality		5
Eramosa Tp		9
ANALYSIS OF CAPITAL OPERATION		
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	254,747
Reserves and Reserve Funds	3	-
Subtotal	4	254,747
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	42,760
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	42,760
Grants and Loan Forgiveness		
Ontario	20	24,407
Canada	21	-
Other Municipalities	22	-
Subtotal	23	24,407
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	-
--	30	-
--	31	-
Subtotal	32	-
Total Sources of Financing	33	321,914
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	279,154
Subtotal	36	279,154
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	42,760
Individuals	39	-
Subtotal	40	42,760
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	321,914
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-
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	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-
* - 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

Eramosa Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	31,523
Protection to Persons and Property					
Fire	2	-	-	-	71,067
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	4,431	-	-	20,267
Emergency measures	6	-	-	-	-
Subtotal	7	4,431	-	-	91,334
Transportation services					
Roadways	8	15,000	-	-	20,870
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	15,000	-	-	20,870
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	-	-	-	38,843
Libraries	38	4,976	-	-	96,587
Other Cultural	39	-	-	-	-
Subtotal	40	4,976	-	-	135,427
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	24,407	-	-	279,154

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Eramosa Tp

		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	51,921	
--	46	-	
	Subtotal 47	51,921	
Electricity	48	156,658	
Gas	49	-	
Telephone	50	-	
	Total 51	208,579	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Eramosa Tp

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	51,921
: To Canada and agencies			2	-
: To other			3	156,658
	Subtotal		4	208,579
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	208,579
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	51,921
Long term bank loans			18	156,658
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

Eramosa Tp

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 - 125,405	339,213	36,542			
- share of integrated projects	47 -	-	-			
Sewer projects - for this municipality only	48 - 342,099	408,893	46,027			
- 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 16,783	4,658				
- user rates (consolidated entities)	53 -	-				
Recovered from reserve funds	54 -	-				
Recovered from unconsolidated entities						
- hydro	55 44,039	17,975				
- gas and telephone	57 -	-				
--	56 -	-				
--	58 -	-				
--	59 -	-				
Total	78 60,822	22,633				
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 11,852	4,210	-	-	20,004	-
1993	61 8,799	3,196	-	-	20,004	-
1994	62 6,364	2,502	-	-	20,004	-
1995	63 6,874	1,992	-	-	20,004	-
1996	64 7,434	1,432	-	-	20,004	-
1997-2001	65 10,598	2,096	-	-	56,638	-
2002 onwards	79 -	-	-	-	-	-
interest to be earned on sinking funds *	69 -	-	-	-	-	-
Downtown revitalization program	70 -	-	-	-	-	-
Total	71 51,921	15,428	-	-	156,658	-
* Includes interest to earned on Ministry of the Environment debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
	1 \$					
1992	72 54,000					
1993	73 72,000					
1994	74 72,000					
1995	75 72,000					
1996	76 72,000					
Total	77 342,000					
10. Other notes (attach supporting schedules as required)						

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Eramosa Tp

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		741,875	14,472	756,347							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	3	741,875	14,472	756,347	741,491	14,851	-	-	-	756,342	- 2
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	3	741,875	14,472	756,347	741,491	14,851	-	-	-	756,342	- 2

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Eramosa Tp

9LT
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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	-	2	1,360,444	25,853	-	1,386,297	1,356,222	30,081	-	-	1,386,303	4
--	31	-	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)													
--	40	-	-	157,332	3,108	-	160,440	159,410	1,030	-	-	160,440	-
--	41	-	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)													
--	50	-	3	1,138,856	21,825	-	1,160,681	1,135,777	24,901	-	-	1,160,678	-
--	51	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)													
--	70	-	-	131,191	2,592	-	133,783	132,930	853	-	-	133,783	-
--	71	-	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	1	2,787,823	53,378	-	2,841,201	2,784,339	56,865	-	-	2,841,204	4

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Eramosa Tp

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15

		1	
		\$	
Balance at the beginning of the year	1	1,042,707	
Revenues			
Contributions from revenue fund	2	19,913	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	46,500	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	33,023	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	99,436	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	436,844	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	436,844	
Balance at the end of the year for:			
Reserves	23	443,312	
Reserve Funds	24	261,987	
	Total 25	705,299	
Analysed as follows:			
Working funds	26	314,985	
Contingencies	27	10,822	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	90,000	
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	22,505	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	5,000	
Lot levies and subdivider contributions	44	236,680	
Recreational land (the Planning Act)	46	25,307	
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	705,299	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Eramosa Tp

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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	440,000	200
Accounts receivable			
Canada	2	19,638	
Ontario	3	52,588	
Region or county	4	1,265	
Other municipalities	5	1,734	
School Boards	6	-	portion of taxes
Waterworks	7	41,279	receivable for
Other (including unorganized areas)	8	44,245	business taxes
Taxes receivable			
Current year's levies	9	304,326	1,720
Previous year's levies	10	89,267	67
Prior year's levies	11	16,464	-
Penalties and interest	12	33,158	53
Less allowance for uncollectables (negative)	13	- 450	- 450
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	3,401	portion of line 20
Capital outlay to be recovered in future years	19	208,579	for tax sale / tax
Other long term assets	20	66,150	registration
	21	1,321,644	-
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Eramosa Tp

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	1,330		
Other municipalities	29	-		
School Boards	30	5,029		
Trade accounts payable	31	236,601		
Other	32	48,670		
Other current liabilities	33	71,777		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	51,921		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	156,658		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	705,299		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	19,588		
--	44	6,086		
--	45	10,696		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	1,171		
Cemetaries	50	6,816		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 2		
School boards	57	4		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	1,321,644		

		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	7	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	-	
Libraries	11	-	
Planning	12	2	
Total	13	13	

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	427,971	251,949	
Wages and salaries					
Employee benefits	15	85,618		64,382	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:		16	4,563,696		
Current year's tax					
Previous years' tax	17	302,244			
Penalties and interest	18	75,253			
Subtotal	19	4,941,193			
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	20,974			
- recoverable from general municipal revenues	25	7,432			
Transfers to tax sale and tax registration accounts	26	-			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	28	-			
Other (specify)	80	3,725			
Total reductions	29	4,973,324			
Amounts added to the tax roll for collection purposes only	30	6,371			
Business taxes written off under subsection 495(1) of the Municipal Act	81	7,435			

		1	
4. Tax due dates for 1991 (lower tier municipalities only)			
Interim billings:		31	2
Number of installments			
Due date of first installment (YYYYMMDD)	32	19910228	
Due date of last installment (YYYYMMDD)	33	19910430	
Final billings:		34	2
Number of installments			
Due date of first installment (YYYYMMDD)	35	19910628	
Due date of last installment (YYYYMMDD)	36	19911031	
			\$
Supplementary taxes levied with1994 due date	37	-	

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1992	58	400,000	400,000	-	75,000
in 1993	59	-	-	-	-
in 1994	60	-	-	-	-
in 1995	61	-	-	-	-
in 1996	62	-	-	-	-
Total	63	400,000	400,000	-	75,000

				balance of fund		loans outstanding	
				1		2	
				\$		\$	
6. Ontario Home Renewal Plan trust fund at year end				82		60,776	
						1,437	
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	
				\$		\$	
Water							
In this municipality				39		668	
In other municipalities (specify municipality)						123,544	
--				40		-	
--				41		-	
--				42		-	
--				43		-	
--				64		-	
				number of residential units		1991 billings residential units	
				all other properties		computer use only	
				1		2	
				\$		\$	
Sewer							
In this municipality				44		645	
In other municipalities (specify municipality)						162,188	
--				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	
				\$		\$	
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		243,800	
Approved in 1991				68		275,000	
Financed in 1991				69		42,760	
No long term financing necessary				70		-	
Approved but not financed as at December 31, 1991				71		476,040	
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	
				\$		\$	
73				3,700,000		3,460,000	
				3,800,000		4,100,000	
						4,400,000	