

# 1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 31036

MUNICIPALITY OF: Elma Tp

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1992.

Municipality

Elma Tp
---------

13

		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	2,569,895	213,124	1,458,091	898,680
Direct water billings on ratepayers -- own municipality	2	10,482	-		10,482
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	2,580,377	213,124	1,458,091	909,162
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	8,376	726	4,668	2,982
Ontario Hydro	13	633	53	361	219
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	4,189	379	2,255	1,555
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	13,198	1,158	7,284	4,756
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	166,950	-	-	166,950
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	316,166			316,166
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	41,303			41,303
Fees and service charges	32	637,450			637,450
Subtotal	33	994,919			994,919
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	52,723	-	-	52,723
Fines	37	-			-
Penalties and interest on taxes	38	17,125			17,125
Investment income - from own funds	39	-			-
- other	40	12,570			12,570
Sales of publications, equipment, etc	42	-			-
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	82,418	-	-	82,418
TOTAL REVENUE	51	3,837,862	214,282	1,465,375	2,158,205



*For the year ended December 31, 1992.*

## Elma Tpe

**2LT - OP**

## II. Upper tier purposes

[illegible]



ANALYSIS OF TAXATION

For the year ended December 31, 1992.

		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	328,408	42,683	25,275	100.190000	117.870000	32,903	5,031	2,979	122	-	-	41,035
Separate consolidated													
Total all school board taxation	0						1,275,060	130,862	43,240	6,820	1,118	991	1,458,091

*For the year ended December 31, 1992.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1992.*

## This Schedule Not Required For This Municipality

[illegible]



1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

Municipality

Elma Tp

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	3,425	-	-	10,694
Protection to Persons and Property					
Fire	2	-	-	16,505	6,245
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	275
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	16,505	6,520
Transportation services					
Roadways	8	282,625	-	-	4,483
Winter Control	9	1,384	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	275	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	284,284	-	-	4,483
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	4,024	-	-	-
Garbage Disposal	20	-	-	-	14,420
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	4,024	-	-	14,420
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	-	22,576	284,665
Libraries	38	11,587	-	2,222	1,094
Other Cultural	39	-	-	-	-
Subtotal	40	17,587	-	24,798	285,759
Planning and Development					
Planning and Development	41	900	-	-	25
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	5,946	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	315,549
--	46	-	-	-	-
Subtotal	47	6,846	-	-	315,574
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	316,166	-	41,303	637,450

## Municipality

*For the year ended December 31, 1992.*

Elma Tp

4  
8

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	178,011	-	81,422	20,000	-	-	279,433
<b>Protection to Persons and Property</b>								
Fire	2	39,437	-	48,718	24,291	1,800	-	114,246
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	17,321	-	17,321
Protective inspection and control	5	3,429	-	9,399	-	47,572	-	60,400
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	42,866	-	58,117	24,291	66,693	-	191,967
<b>Transportation services</b>								
Roadways	8	131,475	-	354,885	223,538	-	-	709,898
Winter Control	9	321	-	62,173	-	-	-	62,494
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	345	-	-	-	345
Street Lighting	12	-	-	16,093	29,597	-	-	45,690
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	3,620	-	-	-	3,620
Subtotal	15	131,796	-	437,116	253,135	-	-	822,047
<b>Environmental services</b>								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	397	-	3,796	-	-	-	4,193
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	31,508	-	15,554	-	-	-	47,062
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	31,905	-	19,350	-	-	-	51,255
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	650	-	650
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	650	-	650
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	176,700	39,489	214,128	53,145	12,811	-	496,273
Libraries	38	13,174	-	19,548	-	-	-	32,722
Other Cultural	39	-	-	171	-	-	-	171
Subtotal	40	189,874	39,489	233,847	53,145	12,811	-	529,166
<b>Planning and Development</b>								
Planning and Development	41	3,327	-	2,885	-	-	-	6,212
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	23,129	794	479	-	500	-	24,902
Tile Drainage and Shoreline Assistance	45	-	328,766	-	-	-	-	328,766
--	46	-	-	-	-	-	-	-
Subtotal	47	26,456	329,560	3,364	-	500	-	359,880
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	600,908	369,049	833,216	350,571	80,654	-	2,234,398

For the year ended December 31, 1992.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	43,298	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	330,571	
Reserves and Reserve Funds	3	-	
Subtotal	4	330,571	
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	170,600	
Serial Debentures	13	37,922	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	208,522	
Grants and Loan Forgiveness			
Ontario	20	171,159	
Canada	21	-	
Other Municipalities	22	883	
Subtotal	23	172,042	
Other Financing			
Prepaid Special Charges	24	48,085	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
Subtotal	32	48,085	
Total Sources of Financing	33	759,220	
Applications			
Own Expenditures			
Short Term Interest Costs	34	1,343	
Other	35	654,083	
Subtotal	36	655,426	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	170,600	
Subtotal	40	170,600	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-	
Total Applications	42	826,026	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	110,104	
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	110,104	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	110,104	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

Municipality

Elma Tp
---------

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	-	-	-	42,200
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	42,200
Transportation services					
Roadways	8	119,975	-	-	411,590
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	7,621
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	119,975	-	-	419,211
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	25,411	-	-	78,556
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	25,411	-	-	78,556
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	25,773	-	883	115,459
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	25,773	-	883	115,459
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	171,159	-	883	655,426

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

Municipality

Elma 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	94,035	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	94,035	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	37,922	
Tile Drainage and Shoreline Assistance	45	1,089,911	
--	46	-	
	Subtotal 47	1,127,833	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	1,221,868	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Elma Tp

For the year ended December 31, 1992.

		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies		1	1,089,911
: To Canada and agencies		2	-
: To other		3	131,957
Subtotal		4	1,221,868
Plus: All debt assumed by the municipality from others		5	-
Less: All debt assumed by others			
:Ontario		6	-
:Schoolboards		7	-
:Other municipalities		8	-
Subtotal		9	-
Less: Ministry of the Environment debt retirement funds			
- sewer		10	-
- water		11	-
Own sinking funds (actual balances)			
- general municipal		12	-
- enterprises and other		13	-
Subtotal		14	-
Total		15	1,221,868
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	1,221,868
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	-

1992 FINANCIAL INFORMATION RETURN

Municipality

Elma Tp

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1992.

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. 1992 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates *	50	24,652	14,837		
- special are rates and special charges	51	-	-		
- benefitting landowners	52	236,259	93,301		
- 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	260,911	108,138		
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
		\$	\$	\$	\$
1993	60	247,776	10,296	-	-
1994	61	224,989	80,861	-	-
1995	62	194,945	61,467	-	-
1996	63	132,092	44,294	-	-
1997	64	114,873	33,740	-	-
1998-2002	65	307,193	60,225	-	-
2003 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,221,868	290,883	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1993	72			-	
1994	73			-	
1995	74			-	
1996	75			-	
1997	76			-	
Total	77			-	
10. Other notes (attach supporting schedules as required)					

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Elma Tp

For the year ended December 31, 1992.

		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		212,941	1,313	214,254							
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	- 233	212,941	1,313	214,254	207,878	5,246	-	1,158	-	214,282	- 205
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	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	- 233	212,941	1,313	214,254	207,878	5,246	-	1,158	-	214,282	- 205



1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Elma Tp

For the year ended December 31, 1992.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year		
		1	2	3	4	5	6	7	8	9	10	11		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
SCHOOL BOARDS														
Elementary Public (specify)														
--	30	-	1,174	782,179	4,957	-	787,136	762,190	20,248	4,165	-	786,603	-	1,707
--	31		-	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)														
--	40		791	47,231	139	-	47,370	46,938	430	-	-	47,368		789
--	41		-	-	-	-	-	-	-	-	-	-	-	-
--	42		-	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)														
--	50	-	450	586,927	3,711	-	590,638	570,596	16,304	3,119	-	590,019	-	1,069
--	51		-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)														
--	70	-	75	41,261	122	-	41,383	41,035	350	-	-	41,385	-	73
--	71		-	-	-	-	-	-	-	-	-	-	-	-
--	72		-	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	908	1,457,598	8,929	-	1,466,527	1,420,759	37,332	7,284	-	1,465,375	-	2,060

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Elma Tp
---------

10  
15

For the year ended December 31, 1992.

		1	\$
Balance at the beginning of the year	1	237,498	
Revenues			
Contributions from revenue fund	2	20,000	
Contributions from capital fund	3	-	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	627	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	20,627	
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	243,611	
Reserve Funds	24	14,514	
Total	25	258,125	
Analysed as follows:			
Working funds	26	163,111	
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	80,000	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	14,514	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	500	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	258,125	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Elma Tp
---------

11  
16

For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	183,226	-
Accounts receivable			
Canada	2	-	
Ontario	3	5,946	
Region or county	4	1,916	
Other municipalities	5	1,973	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	26,049	business taxes
Taxes receivable			
Current year's levies	9	81,880	1,728
Previous year's levies	10	18,059	251
Prior year's levies	11	5,568	-
Penalties and interest	12	7,113	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	25,058	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,221,868	
Other long term assets	20	-	-
Total	21	1,578,656	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Elma Tp
---------

For the year ended December 31, 1992.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	15,156		-
- 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	131,249		
Other	32	-		
Other current liabilities	33	8,794		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	94,035		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	1,127,833		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	258,125		
Accumulated net revenue (deficit)				
General revenue	42	11,704		
Special charges and special areas (specify)				
--	43	-		
--	44	- 28,525		
--	45	41,752		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	17,618		
Libraries	49	2,332		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	10,952		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 205		
School boards	57	- 2,060		
Unexpended capital financing / (unfinanced capital outlay)	58	- 110,104		
Total	59	1,578,656		

## Municipality

Elma Tp

*For the year ended December 31, 1992.*

12  
17

		1		
1. Number of continuous full time employees as at December 31				
Administration	1	3		
Non-line Department Support Staff	2	-		
Fire	3	-		
Police	4	-		
Transit	5	-		
Public Works	6	3		
Health Services	7	-		
Homes for the Aged	8	-		
Other Social Services	9	-		
Parks and Recreation	10	3		
Libraries	11	-		
Planning	12	-		
Total	13	9		
		continuous full time employees December 31		
		other		
		1	2	
		\$	\$	
2. Total expenditures during the year on:				
Wages and salaries	14	329,524	141,936	
Employee benefits	15	52,027	10,441	
		1		
		\$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16	2,736,340		
Previous years' tax	17	89,947		
Penalties and interest	18	21,414		
Subtotal	19	2,847,701		
Discounts allowed	20	-		
Tax adjustments under section 363 and 364 of the Municipal Act				
- amounts added to the roll (negative)	22	-		
- amounts written off	23	-		
Tax adjustments under sections 421, 441 and 442 of the Municipal Act				
- recoverable from upper tier and school boards	24	3,610		
- recoverable from general municipal revenues	25	1,963		
Transfers to tax sale and tax registration accounts	26	-		
The Municipal Elderly Residents' Assistance Act - reductions	27	-		
- refunds	28	-		
Other (specify)	28	-		
Total reductions	29	2,853,274		
Amounts added to the tax roll for collection purposes only	30	15,731		
Business taxes written off under subsection 441(1) of the Municipal Act	31	-		
		1		
4. Tax due dates for 1992 (lower tier municipalities only)				
Interim billings: Number of installments	31	2		
Due date of first installment (YYYYMMDD)	32	19920228		
Due date of last installment (YYYYMMDD)	33	19920626		
Final billings: Number of installments	34	2		
Due date of first installment (YYYYMMDD)	35	19920925		
Due date of last installment (YYYYMMDD)	36	19921127		
		\$		
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 1993	58	240,000	-	240,000
in 1994	59	240,000	-	240,000
in 1995	60	240,000	-	240,000
in 1996	61	240,000	-	240,000
in 1997	62	240,000	-	240,000
Total	63	1,200,000	-	1,200,000

STATISTICAL DATA

For the year ended December 31, 1992.

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end		82	45,063	7,490		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1992 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water						
In this municipality		39	57	10,482	-	
In other municipalities (specify municipality)						
--		40	-	-	-	
--		41	-	-	-	
--		42	-	-	-	
--		43	-	-	-	
--		64	-	-	-	
		number of residential units	1992 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	336,300	186,702	-	
Approved in 1992		68	-	50,000	-	
Financed in 1992		69	170,600	37,434	-	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1992		71	165,700	199,268	-	
Applications submitted but not approved as at Decemeber 31, 1992		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1993	1994	1995	1996	1997
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		2,300,000	2,450,000	2,600,000	2,730,000	3,000,000