

1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23028

MUNICIPALITY OF: Elora V

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Elora V

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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	2,923,988	501,495	1,579,384	843,109
Direct water billings on ratepayers -- own municipality	2	171,678	-		171,678
-- other municipalities	3	13,511	-		13,511
Sewer surcharge on direct water billings -- own municipality	4	240,791	-		240,791
-- other municipalities	5	25,978	-		25,978
Subtotal	6	3,375,946	501,495	1,579,384	1,295,067
PAYMENTS IN LIEU OF TAXATION					
Canada	7	4,654	-	-	4,654
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	18,449	3,203	10,106	5,140
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	422	-	-	422
Other	15	-	-	-	-
Municipal enterprises	16	7,039	-	-	7,039
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	30,564	3,203	10,106	17,255
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	175,643	-	-	175,643
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	87,489			87,489
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	271,711			271,711
Fees and service charges	32	309,616			309,616
Subtotal	33	668,816			668,816
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	22,851	-	-	22,851
Fines	37	2,796			2,796
Penalties and interest on taxes	38	35,614			35,614
Investment income - from own funds	39	-			-
- other	40	49,760			49,760
Sales of publications, equipment, etc	42	3,506			3,506
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	7,000			7,000
Contributions from non-consolidated entities	45	-			-
--	46	2,683			2,683
--	47	-			-
--	48	-	-		
Sale of Land	49	-			-
Subtotal	50	124,210	-	-	124,210
TOTAL REVENUE	51	4,375,179	504,698	1,589,490	2,280,991

For the year ended December 31, 1992.

Elora V

2LT - OP
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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	2,397,061	119,060	34,820	30.200000	35.530000	72,391	4,230	1,237	- 80	657	300	78,735
Separate consolidated													
Total all school board taxation	0						1,208,542	262,841	88,166	2,878	9,004	7,953	1,579,384

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

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	-	-	-	34,558
Protection to Persons and Property					
Fire	2	-	-	117,482	450
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	24,074	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	141,556	450
Transportation services					
Roadways	8	78,600	-	50,456	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	78,600	-	50,456	-
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	-	-	-	11,318
--	29	-	-	-	-
Subtotal	30	-	-	-	11,318
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	-	79,699	263,290
Libraries	38	-	-	-	-
Other Cultural	39	2,889	-	-	-
Subtotal	40	8,889	-	79,699	263,290
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	87,489	-	271,711	309,616

1992 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Elora V						
For the year ended December 31, 1992.								
		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	206,552	-	138,435	1,141	-	-	346,128
Protection to Persons and Property								
Fire	2	23,389	-	64,300	96,299	-	-	183,988
Police	3	-	-	7,051	-	-	-	7,051
Conservation Authority	4	-	-	-	15,000	19,056	-	34,056
Protective inspection and control	5	47,080	-	10,649	-	-	-	57,729
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	70,469	-	82,000	111,299	19,056	-	282,824
Transportation services								
Roadways	8	76,149	-	141,419	195,458	-	-	413,026
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	30,988	-	-	25,956	-	-	56,944
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	107,137	-	141,419	221,414	-	-	469,970
Environmental services								
Sanitary Sewer System	16	7,739	79,237	22,017	-	-	-	108,993
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	39,064	-	55,375	-	-	-	94,439
Garbage Collection	19	-	-	68,572	-	-	-	68,572
Garbage Disposal	20	-	-	-	-	8,336	-	8,336
Pollution Control	21	92,712	-	110,833	48,263	-	-	251,808
--	22	-	-	-	-	-	-	-
Subtotal	23	139,515	79,237	256,797	48,263	8,336	-	532,147
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	28,231	-	17,011	1,275	-	-	46,517
--	29	-	-	-	-	-	-	-
Subtotal	30	28,231	-	17,011	1,275	-	-	46,517
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	250	-	250
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	250	-	250
Recreation and Cultural Services								
Parks and Recreation	37	243,595	-	192,101	10,093	25,985	-	471,774
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	2,722	-	-	-	2,722
Subtotal	40	243,595	-	194,823	10,093	25,985	-	474,496
Planning and Development								
Planning and Development	41	2,257	-	310	-	-	-	2,567
Commercial and Industrial	42	-	-	16,968	8,000	7,500	-	32,468
Residential Development	43	-	-	208	-	-	-	208
Agriculture and Reforestation	44	-	-	-	-	500	-	500
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	2,257	-	17,486	8,000	8,000	-	35,743
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	797,756	79,237	847,971	401,485	61,627	-	2,188,076

For the year ended December 31, 1992.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	33,353	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	378,485	
Reserves and Reserve Funds	3	64,728	
Subtotal	4	443,213	
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	300,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	300,000	
Grants and Loan Forgiveness			
Ontario	20	97,183	
Canada	21	-	
Other Municipalities	22	20,272	
Subtotal	23	117,455	
Other Financing			
Prepaid Special Charges	24	34,514	
Proceeds From Sale of Land and Other Capital Assets	25	44,167	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
Subtotal	32	78,681	
Total Sources of Financing	33	939,350	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	890,952	
Subtotal	36	890,952	
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	47,363	
Total Applications	42	938,315	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	32,318	
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	32,318	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	32,318	
* - 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

Elora V

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	1,141
Protection to Persons and Property					
Fire	2	-	-	20,272	126,299
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	20,272	126,299
Transportation services					
Roadways	8	88,267	-	-	579,494
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	8,916	-	-	34,872
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	97,183	-	-	614,366
Environmental services					
Sanitary Sewer System	16	-	-	-	36,756
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	52,759
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	48,263
--	22	-	-	-	-
Subtotal	23	-	-	-	137,778
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	1,275
--	29	-	-	-	-
Subtotal	30	-	-	-	1,275
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	-	-	-	10,093
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	10,093
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	97,183	-	20,272	890,952

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

Municipality

Elora V

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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	300,000	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	300,000	
Environmental services			
Sanitary Sewer System	16	362,741	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	362,741	
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	662,741	

1992 FINANCIAL INFORMATION RETURN

Municipality

Elora V

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

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	351,395
: To Canada and agencies		2	11,346
: To other		3	300,000
Subtotal		4	662,741
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	662,741
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	651,395
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	11,346
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

Elora V

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	50	31,344	47,893				
- general tax rates *	51	-	-				
- special are rates and special charges	52	-	-				
- benefitting landowners	53	-	-				
- user rates (consolidated entities)	54	-	-				
Recovered from reserve funds	55	-	-				
Recovered from unconsolidated entities	57	-	-				
- hydro	56	-	-				
- gas and telephone	58	-	-				
--	59	-	-				
--	58	-	-				
--	59	-	-				
Total	78	31,344	47,893				
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	5	6
		\$	\$	\$	\$	\$	\$
1993	60	47,036	70,682	-	-	-	-
1994	61	54,892	66,528	-	-	-	-
1995	62	51,959	61,592	-	-	-	-
1996	63	55,195	56,419	-	-	-	-
1997	64	63,829	50,723	-	-	-	-
1998-2002	65	350,698	143,007	-	-	-	-
2003 onwards	79	39,132	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	662,741	448,951	-	-	-	-
* 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

Elora V

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		446,940	6,288	453,228							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		51,688	-	51,688							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	161	498,628	6,288	504,916	487,428	14,067	-	3,203	-	504,698	- 57
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	161	498,628	6,288	504,916	487,428	14,067	-	3,203	-	504,698	- 57

1992 FINANCIAL INFORMATION RETURN

Municipality

Elora V

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

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	-	41	756,783	9,715	-	766,498	740,479	20,975	5,203	-	766,657	118
--	31	-	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)													
--	40	-	94,020	1,038	-	95,058	93,308	1,476	275	-	95,059	1	
--	41	-	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)													
--	50	-	40	639,227	8,207	-	647,434	625,592	17,581	4,396	-	647,569	95
--	51	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)													
--	70	33	79,358	877	-	80,235	78,735	1,238	232	-	80,205	3	
--	71	-	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	48	1,569,388	19,837	-	1,589,225	1,538,114	41,270	10,106	-	1,589,490	217

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Elora V

10
15

For the year ended December 31, 1992.

		1	\$
Balance at the beginning of the year	1	628,593	
Revenues			
Contributions from revenue fund	2	23,000	
Contributions from capital fund	3	47,363	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	4,426	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	74,789	
Expenditures			
Transferred to capital fund	14	64,728	
Transferred to revenue fund	15	7,000	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	71,728	
Balance at the end of the year for:			
Reserves	23	509,893	
Reserve Funds	24	121,761	
Total	25	631,654	
Analysed as follows:			
Working funds	26	102,069	
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	213,797	
- roads	35	95,533	
- sanitary and storm sewers	36	60,002	
- parks and recreation	64	5,269	
- library	65	-	
- other cultural	66	6,573	
- water	38	761	
- transit	39	-	
- housing	40	-	
- industrial development	41	8,000	
- other and unspecified	42	53,383	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	36,364	
Recreational land (the Planning Act)	46	34,090	
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	6,000	
Waste Site	53	-	
Police Commission	54	9,813	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	631,654	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Elora V

11
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For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	215,990	58,959
Accounts receivable			
Canada	2	15,989	
Ontario	3	82,399	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	30,658	business taxes
Taxes receivable			
Current year's levies	9	168,566	-
Previous year's levies	10	58,550	-
Prior year's levies	11	6,419	-
Penalties and interest	12	22,929	-
Less allowance for uncollectables (negative)	13	- 2,047	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	377,386	
Other	17	-	
Other current assets	18	9,578	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	662,741	
Other long term assets	20	-	-
Total	21	1,649,158	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Elora V

For the year ended December 31, 1992.

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	102,542		
Other	32	10,443		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	662,741		
- 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	631,654		
Accumulated net revenue (deficit)				
General revenue	42	276,464		
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	- 2,528		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 57		
School boards	57	217		
Unexpended capital financing / (unfinanced capital outlay)	58	- 32,318		
Total	59	1,649,158		

		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	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	582,513	138,211	
Wages and salaries					
Employee benefits	15	31,901		5,186	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:		16	2,748,470		
Current year's tax					
Previous years' tax		17	88,101		
Penalties and interest		18	23,148		
	Subtotal	19	2,859,719		
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	5,008		
- recoverable from general municipal revenues		25	1,944		
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	2,866,671		
Amounts added to the tax roll for collection purposes only		30	-		
Business taxes written off under subsection 441(1) of the Municipal Act		81	-		

		1	
4. Tax due dates for 1992 (lower tier municipalities only)			
Interim billings:	Number of installments	31	1
	Due date of first installment (YYYYMMDD)	32	19920315
	Due date of last installment (YYYYMMDD)	33	0
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19920630
	Due date of last installment (YYYYMMDD)	36	19920930
			\$
Supplementary taxes levied with1994 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
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1993	58	1,324,000	-	-	-
in 1994	59	897,000	-	-	-
in 1995	60	500,000	-	-	-
in 1996	61	495,000	-	-	-
in 1997	62	-	-	-	-
Total	63	3,216,000	-	-	-

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82		76,288		
							5,866		
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	1,026	124,058	47,620	
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	1,008	174,441	66,350	
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	-	560,000	-	
Approved in 1992					68	-	-	-	
Financed in 1992					69	-	300,000	-	
No long term financing necessary					70	-	260,000	-	
Approved but not financed as at December 31, 1992					71	-	-	-	
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	-	-	-	-