

# 1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23028

MUNICIPALITY OF: Elora V

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1993.

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	2,981,306	510,715	1,596,394	874,197
Direct water billings on ratepayers -- own municipality	2	170,848	-		170,848
-- other municipalities	3	13,604	-		13,604
Sewer surcharge on direct water billings -- own municipality	4	238,220	-		238,220
-- other municipalities	5	23,920	-		23,920
Subtotal	6	3,427,898	510,715	1,596,394	1,320,789
PAYMENTS IN LIEU OF TAXATION					
Canada	7	4,681	-	-	4,681
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	18,540	3,236	10,127	5,177
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	426	-	-	426
Other	15	-	-	-	-
Municipal enterprises	16	14,997	-	-	14,997
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	38,644	3,236	10,127	25,281
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	146,640	-	-	146,640
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	63,600			63,600
Canada specific grants	30	2,524			2,524
Other municipalities - grants and fees	31	284,937			284,937
Fees and service charges	32	341,426			341,426
Subtotal	33	692,487			692,487
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	46,291	-	-	46,291
Fines	37	1,694			1,694
Penalties and interest on taxes	38	33,776			33,776
Investment income - from own funds	39	-			-
- other	40	32,972			32,972
Sales of publications, equipment, etc	42	843			843
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	45,463			45,463

*For the year ended December 31, 1993.*

## Elora V

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[illegible]



*For the year ended December 31, 1993.*

Municipality

## Elora V

**2LT - OP**

4

[illegible]

### III. School board purposes

## Elementary public

[illegible]

Elementary separate

[illegible]

## Secondary public

[illegible]

## Public consolidated

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1993.

		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	2,643,805	419,498	209,865	30.130000	35.450000	79,658	14,871	7,440	315	-	-	102,284
Separate consolidated													
Total all school board taxation	0						1,227,493	265,657	93,586	- 859	6,575	3,942	1,596,394

*For the year ended December 31, 1993.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1993.*

## This Schedule Not Required For This Municipality

[illegible]



1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

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	-	-	-	41,683
Protection to Persons and Property					
Fire	2	-	2,524	101,854	450
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	24,957	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	2,524	126,811	450
Transportation services					
Roadways	8	63,600	-	51,722	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	63,600	-	51,722	-
Environmental services					
Sanitary Sewer System	16	-	-	-	9,184
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	9,184
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	15,733
--	29	-	-	-	-
Subtotal	30	-	-	-	15,733
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	-	-	106,404	274,376
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	106,404	274,376
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	63,600	2,524	284,937	341,426

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1993.

Municipality

Elora V
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		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	257,098	-	133,795	42,821	-	-	433,714
Protection to Persons and Property								
Fire	2	25,848	-	64,394	67,727	-	-	157,969
Police	3	-	-	7,468	-	-	-	7,468
Conservation Authority	4	-	-	-	-	16,916	-	16,916
Protective inspection and control	5	45,164	-	15,253	-	-	-	60,417
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	71,012	-	87,115	67,727	16,916	-	242,770
Transportation services								
Roadways	8	71,888	45,463	133,506	107,765	-	-	358,622
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	20,693	-	-	-	-	-	20,693
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	92,581	45,463	133,506	107,765	-	-	379,315
Environmental services								
Sanitary Sewer System	16	2,505	84,236	18,890	-	-	-	105,631
Storm Sewer System	17	32	-	396	6,489	-	-	6,917
Waterworks System	18	35,703	-	62,543	9,872	-	-	108,118
Garbage Collection	19	-	-	79,114	-	-	-	79,114
Garbage Disposal	20	-	-	-	-	8,419	-	8,419
Pollution Control	21	83,828	-	134,590	37,928	-	-	256,346
--	22	-	-	-	-	-	-	-
Subtotal	23	122,068	84,236	295,533	54,289	8,419	-	564,545
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	23,954	-	17,709	5,204	-	-	46,867
--	29	-	-	-	-	-	-	-
Subtotal	30	23,954	-	17,709	5,204	-	-	46,867
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	246,297	-	182,115	63,073	26,714	-	518,199
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	25,370	-	-	-	25,370
Subtotal	40	246,297	-	207,485	63,073	26,714	-	543,569
Planning and Development								
Planning and Development	41	1,939	-	1,981	-	-	-	3,920
Commercial and Industrial	42	-	-	38,550	-	7,500	-	46,050
Residential Development	43	-	-	3,108	-	-	-	3,108
Agriculture and Reforestation	44	-	-	-	-	500	-	500
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	1,939	-	43,639	-	8,000	-	53,578
Electricity	48	-	-	-	-	35,525	-	35,525
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	814,949	129,699	918,782	340,879	95,824	-	2,300,133

For the year ended December 31, 1993.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		32,318
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		236,880
Reserves and Reserve Funds	3		101,174
	Subtotal	4	338,054
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		264,670
Canada	21		-
Other Municipalities	22		-
	Subtotal	23	264,670
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		136,039
--	30		-
--	31		-
	Subtotal	32	136,039
	Total Sources of Financing	33	738,763
Applications			
Own Expenditures			
Short Term Interest Costs	34		-
Other	35		792,281
	Subtotal	36	792,281
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	792,281
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		85,836
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		85,836
- Proceeds From Long Term Liabilities	46		-
- Transfers From Reserves and Reserve Funds	47		-
- -	48		-
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	85,836
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

Municipality

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	191,670	-	-	518,236
Protection to Persons and Property					
Fire	2	-	-	-	17,727
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	17,727
Transportation services					
Roadways	8	73,000	-	-	133,752
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	73,000	-	-	133,752
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	6,489
Waterworks System	18	-	-	-	9,872
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	37,928
--	22	-	-	-	-
Subtotal	23	-	-	-	54,289
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	5,204
--	29	-	-	-	-
Subtotal	30	-	-	-	5,204
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	-	-	-	63,073
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	63,073
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	264,670	-	-	792,281

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1993.

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	-	
Protective inspection and control	Subtotal	7	-	
Transportation services				
Roadways		8	280,000	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	280,000	
Environmental services				
Sanitary Sewer System		16	322,252	
Storm Sewer System		17	-	
Waterworks System		18	-	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	322,252	
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	602,252	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Elora V

For the year ended December 31, 1993.

		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	316,435
: To Canada and agencies		2	5,817
: To other		3	280,000
Subtotal		4	602,252
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	602,252
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	596,435
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	5,817
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	-

1993 FINANCIAL INFORMATION RETURN

Municipality

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ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1993.

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. 1993 Debt Charges							
		principal 1 \$	interest 2 \$				
Recovered from the consolidated revenue fund	50	60,489	69,210				
- general tax rates *	51	-	-				
- special are rates and special charges	52	-	-				
- benefitting landowners	53	-	-				
- user rates (consolidated entities)	54	-	-				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities	55	-	-				
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	60,489	69,210				
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 \$
1994		54,892	66,528	-	-	-	-
1995		51,959	61,592	-	-	-	-
1996		55,195	56,418	-	-	-	-
1997		63,829	50,723	-	-	-	-
1998		67,909	44,092	-	-	-	-
1999-2003		308,468	99,812	-	-	-	-
2004 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	602,252	379,165	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1994	72	-				-	
1995	73	-				-	
1996	74	-				-	
1997	75	-				-	
1998	76	-				-	
Total	77	-				-	
10. Other notes (attach supporting schedules as required							

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Elora V

For the year ended December 31, 1993.

		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		450,313	3,086	453,399								
Special pupose requisitions													
Water rate	2		-	-	-								
Transit rate	3		-	-	-								
Sewer rate	4		-	-	-								
Water rate	5		60,426	-	60,426								
Road rate	6		-	-	-								
--	7		-	-	-								
--	8		-	-	-								
Payments in lieu of taxes	9		-	-	-								
Telephone and telegraph taxation	10		-	-	-								
Subtotal levied by mill rate -- general	11	-	57	510,739	3,086	513,825	498,015	12,700	-	3,236	-	513,951	69
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	-	57	510,739	3,086	513,825	498,015	12,700	-	3,236	-	513,951	69



1993 FINANCIAL INFORMATION RETURN

Municipality

Elora V

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1993.

		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	118	774,779	5,076	-	779,855	755,214	18,968	5,446	-	779,628	- 109
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	1	123,036	374	-	123,410	121,361	1,817	274	-	123,452	43
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	95	595,702	3,893	-	599,595	579,187	16,028	4,176	-	599,391	- 109
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	3	103,781	315	-	104,096	102,284	1,535	231	-	104,050	- 43
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	217	1,597,298	9,658	-	1,606,956	1,558,046	38,348	10,127	-	1,606,521	- 218

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Elora V
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For the year ended December 31, 1993.

		1	\$
Balance at the beginning of the year	1	631,654	
Revenues			
Contributions from revenue fund	2	103,999	
Contributions from capital fund	3	-	
Development Charges Act	67	22,080	
Lot levies and subdivider contributions	60	12,785	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	4,002	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	142,866	
Expenditures			
Transferred to capital fund	14	101,174	
Transferred to revenue fund	15	45,463	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	146,637	
Balance at the end of the year for:			
Reserves	23	463,961	
Reserve Funds	24	163,922	
Total	25	627,883	
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	112,623	
- roads	35	89,608	
- sanitary and storm sewers	36	66,051	
- parks and recreation	64	5,269	
- library	65	-	
- other cultural	66	13,173	
- water	38	761	
- transit	39	-	
- housing	40	-	
- industrial development	41	8,000	
- other and unspecified	42	109,383	
Development Charges Act	68	22,080	
Lot levies and subdivider contributions	44	53,847	
Recreational land (the Planning Act)	46	35,206	
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	9,813	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	627,883	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Elora V
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For the year ended December 31, 1993.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	318,376	300
Accounts receivable			
Canada	2	-	
Ontario	3	193,050	
Region or county	4	-	
Other municipalities	5	6,473	
School boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	55,983	business taxes
Taxes receivable			
Current year's levies	9	230,027	-
Previous year's levies	10	83,951	-
Prior year's levies	11	29,370	-
Penalties and interest	12	35,340	-
Less allowance for uncollectables (negative)	13	- 2,047	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	311,835	
Other	17	-	
Other current assets	18	8,884	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	602,252	
Other long term assets	20	-	-
Total	21	1,873,494	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Elora V
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For the year ended December 31, 1993.

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	255,485		
Other	32	11,062		
Other current liabilities	33	60,000		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	602,252		
- 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	627,883		
Accumulated net revenue (deficit)				
General revenue	42	378,865		
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	19,659		
--	52	4,273		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	69		
School boards	57	- 218		
Unexpended capital financing / (unfinanced capital outlay)	58	- 85,836		
Total	59	1,873,494		

## Municipality

## Elora V

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*For the year ended December 31, 1993.*

		1			
1. Number of continuous full time employees as at December 31					
Administration	1	2			
Non-line Department Support Staff	2	3			
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	-			
	13	17			
Total					
		continuous full time employees December 31			
		other			
		1	2		
		\$	\$		
2. Total expenditures during the year on:		14	137,417		
Wages and salaries		591,612			
Employee benefits	15	33,810	4,596		
		1			
		\$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	2,743,060			
Previous years' tax	17	120,213			
Penalties and interest	18	21,365			
	19	2,884,638			
	20	-			
Discounts allowed					
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	5,925			
- recoverable from general municipal revenues	25	2,295			
Transfers to tax sale and tax registration accounts	26	-			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	28	-			
Other (specify)	80	-			
	29	2,892,858			
	30	-			
Amounts added to the tax roll for collection purposes only					
Business taxes written off under subsection 441(1) of the Municipal Act	81	-			
		1			
4. Tax due dates for 1993 (lower tier municipalities only)					
Interim billings: Number of installments	31	1			
Due date of first installment (YYYYMMDD)	32	19930315			
Due date of last installment (YYYYMMDD)	33	0			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19930630			
Due date of last installment (YYYYMMDD)	36	19930930			
		\$			
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	
	1	2	3	4	
	\$	\$	\$	\$	
Estimated to take place					
in 1994	58	897,000	-	-	
in 1995	59	500,000	-	-	
in 1996	60	495,000	-	-	
in 1997	61	-	-	-	
in 1998	62	-	-	-	
	63	1,892,000	-	-	
Total					

		balance of fund		loans outstanding		
		1	2			
		\$	\$			
6. Ontario Home Renewal Plan trust fund at year end		82	78,002	1,533		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1993 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water						
In this municipality		39	1,037	125,493	45,355	
In other municipalities (specify municipality)						
--		40	-	-	-	
--		41	-	-	-	
--		42	-	-	-	
--		43	-	-	-	
--		64	-	-	-	
		number of residential units	1993 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer						
In this municipality		44	1,043	174,884	63,336	
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, 1992		67	-	-	-	
Approved in 1993		68	-	-	-	
Financed in 1993		69	-	-	-	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1993		71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1993		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1994	1995	1996	1997	1998
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		-	-	-	-	-