

# 1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 31036

MUNICIPALITY OF: Elma Tp

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1994.

Municipality

Elma Tp
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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	2,829,924	239,671	1,638,691	951,562
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	2,829,924	239,671	1,638,691	951,562
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	21,882	1,912		7,183
Ontario Enterprises					
Ontario Housing Corporation	12	9,827	868	5,429	3,530
Ontario Hydro	13	335	29	197	109
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	32,044	2,809	18,413	10,822
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	137,974	-	-	137,974
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	245,987			245,987
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	50,746			50,746
Fees and service charges	32	711,261			711,261
Subtotal	33	1,007,994			1,007,994
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Fines	37	-			-
Penalties and interest on taxes	38	20,359			20,359
Investment income - from own funds	39	-			-
- other	40	12,585			12,585
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-

*For the year ended December 31, 1994.*

## Elma Tp

## 2LT - OP

4

[illegible]



*For the year ended December 31, 1994.*

Municipality

Elma Tp

**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, 1994.

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	479,080	93,976	56,130	71.395000	83.994000	34,204	7,893	4,715	-	4	104	46,920
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	730	-	-	-	-	730
Total Taxation	0	-	-	-	-	-	34,204	8,623	4,715	-	4	104	47,650
Separate consolidated													
Total all school board taxation	0						1,413,252	162,192	57,775	2,189	2,188	1,095	1,638,691

*For the year ended December 31, 1994.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1994.*

## This Schedule Not Required For This Municipality

[illegible]



1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

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	-	-	-	29,122
Protection to Persons and Property					
Fire	2	-	-	22,451	21,757
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	28,972
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	22,451	50,729
Transportation services					
Roadways	8	227,000	-	-	26,329
Winter Control	9	2,292	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	229,292	-	-	26,329
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	10,643
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	10,643
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	-	-	25,967	346,179
Libraries	38	12,993	-	2,328	520
Other Cultural	39	-	-	-	-
Subtotal	40	12,993	-	28,295	346,699
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	350
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	3,702	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	247,389
--	46	-	-	-	-
Subtotal	47	3,702	-	-	247,739
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	245,987	-	50,746	711,261

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1994.

Municipality	
Elma 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	195,218	-	82,881	30,000	15	-	308,114
Protection to Persons and Property								
Fire	2	35,120	-	62,658	6,805	10,195	-	114,778
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	18,080	-	18,080
Protective inspection and control	5	4,219	-	6,234	-	26,781	-	37,234
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	39,339	-	68,892	6,805	55,056	-	170,092
Transportation services								
Roadways	8	133,101	-	288,419	201,125	-	-	622,645
Winter Control	9	136	-	67,392	-	-	-	67,528
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	18,774	-	-	-	18,774
Street Lighting	12	-	-	17,393	-	-	-	17,393
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	4,999	-	-	4,999
Subtotal	15	133,237	-	391,978	206,124	-	-	731,339
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	800	-	3,848	-	-	-	4,648
Garbage Collection	19	-	-	32,046	-	-	-	32,046
Garbage Disposal	20	17,452	-	6,430	-	-	-	23,882
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	18,252	-	42,324	-	-	-	60,576
Health Services								
Public Health Services	24	-	-	-	-	700	-	700
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	700	-	700
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	187,799	39,489	235,538	61,032	-	-	523,858
Libraries	38	14,849	-	17,824	-	-	-	32,673
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	202,648	39,489	253,362	61,032	-	-	556,531
Planning and Development								
Planning and Development	41	-	-	-	-	-	-	-
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	1,439	17,899	12,227	-	750	-	32,315
Tile Drainage and Shoreline Assistance	45	-	265,852	-	-	-	-	265,852
--	46	-	-	-	25,560	-	-	25,560
Subtotal	47	1,439	283,751	12,227	25,560	750	-	323,727
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	590,133	323,240	851,664	329,521	56,521	-	2,151,079

For the year ended December 31, 1994.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	172,149	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	299,521	
Reserves and Reserve Funds	3	-	
Subtotal	4	299,521	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ontario Clean Water Agency	11	-	
Other Loans from Ontario Capital Corporations	50	-	
Tile Drainage and Shoreline Property Assistance Programs	12	151,000	
Serial Debentures	13	8,511	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	159,511	
Grants and Loan Forgiveness			
Ontario	20	223,483	
Canada	21	-	
Other Municipalities	22	9,041	
Subtotal	23	232,524	
Other Financing			
Prepaid Special Charges	24	43,454	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
Subtotal	32	43,454	
Total Sources of Financing	33	735,010	
Applications			
Own Expenditures			
Short Term Interest Costs	34	1,990	
Other	35	543,697	
Subtotal	36	545,687	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	151,000	
Subtotal	40	151,000	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-	
Total Applications	42	696,687	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	133,826	
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	133,826	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	133,826	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

Municipality

Elma Tp
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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	-	-	-	6,805
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	6,805
Transportation services					
Roadways	8	182,500	-	-	372,637
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	10,000	-	-	14,999
Subtotal	15	192,500	-	-	387,636
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	-	-	-	61,032
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	61,032
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	30,983	-	9,041	90,214
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	30,983	-	9,041	90,214
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	223,483	-	9,041	545,687

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1994.

Municipality

Elma Tp

7  
11

		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	35,102	
Libraries	38	-	
Other Cultural	39	-	
Subtotal	40	35,102	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	19,462	
Tile Drainage and Shoreline Assistance	45	902,639	
--	46	-	
Subtotal	47	922,101	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
Total	51	957,203	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Elma Tp

For the year ended December 31, 1994.

			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	902,639
: To Canada and agencies			2	-
: To other			3	54,564
	Subtotal		4	957,203
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario - special purpose loans		80		-
:Ontario - Other		81		-
:Schoolboards		7		-
:Other municipalities		8		-
	Subtotal		9	-
Less: Ontario Clean Water Agency debt retirement funds				
- sewer		10		-
- water		11		-
Own sinking funds (actual balances)				
- general		12		-
- enterprises and other		13		-
	Subtotal		14	-
	Total		15	957,203
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	957,203
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	-
Long term reserve fund loans			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	-
Ontario Clean Water Agency - 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	-

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Elma Tp

For the year ended December 31, 1994.

6. Ontario Clean Water Agency 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. 1994 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	31,200	8,289		
- general tax rates *	51	-	-		
- special are rates and special charges	52	205,718	78,033		
- 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	-	-		
--	57	-	-		
--	58	-	-		
--	59	-	-		
Total	78	236,918	86,322		
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
		\$	\$	\$	\$
1995	60	210,151	77,994	-	-
1996	61	148,554	59,654	-	-
1997	62	130,966	47,849	-	-
1998	63	115,871	37,375	-	-
1999	64	92,618	28,117	-	-
2000-2004	65	259,043	48,150	-	-
2005 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	957,203	299,139	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1995	72	25,400			
1996	73	25,400			
1997	74	25,400			
1998	75	25,400			
1999	76	-			
Total	77	101,600			
10. Other notes (attach supporting schedules as required)					

1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Elma Tp

For the year ended December 31, 1994.

		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		232,816	803	233,619							
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		2,809	-	2,809							
Telephone and telegraph taxation	10		6,052	-	6,052							
Subtotal levied by mill rate -- general	11	-	241,677	803	242,480	233,619	6,052	-	2,809	-	242,480	-
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	-	241,677	803	242,480	233,619	6,052	-	2,809	-	242,480	-



1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Elma Tp

9LT  
13

For the year ended December 31, 1994.

		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	-	828,679	2,804	-	831,483	800,064	21,558	9,861	-	831,483	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	56,894	129	-	57,023	56,176	847	-	-	57,023	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	718,517	2,431	-	720,948	693,809	18,587	8,552	-	720,948	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	47,542	108	-	47,650	46,920	730	-	-	47,650	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	1,651,632	5,472	-	1,657,104	1,596,969	41,722	18,413	-	1,657,104	-

1994 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1994.

Municipality

Elma Tp
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10  
15

		1	\$
Balance at the beginning of the year	1	262,645	
Revenues			
Contributions from revenue fund	2	30,000	
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	681	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	30,681	
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	273,611	
Reserve Funds	24	19,715	
Total	25	293,326	
Analysed as follows:			
Working funds	26	163,111	
Contingencies	27	-	
Ontario Clean Water Agency 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	-	
- 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	19,715	
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	110,000	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	293,326	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Elma Tp
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11  
16

For the year ended December 31, 1994.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	234,056	-
Accounts receivable			
Canada	2	11,454	
Ontario	3	46,900	
Region or county	4	-	
Other municipalities	5	5,885	
School Boards	6	1,106	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	38,199	business taxes
Taxes receivable			
Current year's levies	9	103,524	3,143
Previous year's levies	10	30,906	1,651
Prior year's levies	11	13,784	1,166
Penalties and interest	12	14,035	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	29,886	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	957,203	
Other long term assets	20	-	-
Total	21	1,486,938	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Elma Tp
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For the year ended December 31, 1994.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	155,717		-
- 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	19,486		
Other	32	-		
Other current liabilities	33	7,375		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	35,102		
- special area rates and special charges	35	-		
- benefitting landowners	36	922,101		
- 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	293,326		
Accumulated net revenue (deficit)				
General revenue	42	162,217		
Special charges and special areas (specify)				
--	43	16,267		
--	44	-		
--	45	7,477		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	12,558		
Libraries	49	4,338		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	17,334		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	133,826		
Total	59	1,486,938		

STATISTICAL DATA

For the year ended December 31, 1994.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	4	
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	10	
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	345,734	122,836
Employee benefits	15	46,957	6,053
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	2,618,066	
Previous years' tax	17	55,257	
Penalties and interest	18	14,371	
Subtotal	19	2,687,694	
Discounts allowed	20	-	
Tax adjustments under section 363 and 364 of the Municipal Act	22		
- amounts added to the roll (negative)		-	
- amounts written off	23	-	
Tax adjustments under sections 421, 441 and 442 of the Municipal Act	24		
- recoverable from upper tier and school boards		5,931	
- recoverable from general municipal revenues	25	2,821	
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	2,696,446	
Amounts added to the tax roll for collection purposes only	30	29,190	
Business taxes written off under subsection 441(1) of the Municipal Act	81	2,642	
		1	
4. Tax due dates for 1994 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19940225	
Due date of last installment (YYYYMMDD)	33	19940624	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19940923	
Due date of last installment (YYYYMMDD)	36	19941125	
		\$	
Supplementary taxes levied with 1995 due date	37	-	
5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements	
		gross expenditures	approved by the O.M.B. or Concil
		submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
Estimated to take place		1 \$	2 \$
in 1995	58	240,000	-
in 1996	59	240,000	-
in 1997	60	240,000	-
in 1998	61	240,000	-
in 1999	62	240,000	-
Total	63	1,200,000	-

					balance of fund		loans outstanding	
					1		2	
					\$		\$	
6. Ontario Home Renewal Plan trust fund at year end					82	3,521	2,296	
7. Analysis of direct water and sewer billings as at December 31								
Water					number of residential units	1994 billings residential units	all other properties	computer use only
					1	2	3	4
						\$	\$	
	In this municipality	39	-	-	-	-	-	
	In other municipalities (specify municipality)							
	--	40	-	-	-	-	-	
	--	41	-	-	-	-	-	
	--	42	-	-	-	-	-	
	--	43	-	-	-	-	-	
	--	64	-	-	-	-	-	
Sewer					number of residential units	1994 billings residential units	all other properties	computer use only
					1	2	3	4
						\$	\$	
	In this municipality	44	-	-	-	-	-	
	In other municipalities (specify municipality)							
	--	45	-	-	-	-	-	
	--	46	-	-	-	-	-	
	--	47	-	-	-	-	-	
	--	48	-	-	-	-	-	
	--	65	-	-	-	-	-	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing							water	sewer
							1	2
					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, 1993				67	101,500	199,268	127,000	427,768
Approved in 1994				68	151,000	-	-	151,000
Financed in 1994				69	151,000	-	8,511	159,511
No long term financing necessary				70	-	-	-	-
Approved but not financed as at December 31, 1994				71	101,500	199,268	118,489	419,257
Applications submitted but not approved as at Decemeber 31, 1994				72	-	-	-	-
12. Forecast of total revenue fund expenditures								
					1995	1996	1997	1998
					1	2	3	4
					\$	\$	\$	\$
					73	2,600,000	2,730,000	3,150,000
							3,000,000	3,300,000

# 1994 FINANCIAL INFORMATION RETURN

## ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		1
		\$
<b>General Government</b>		1 -
<b>Protection to Persons and Property</b>		
Fire		2 -
Police		3 -
Conservation Authority		4 -
Protective inspection and control		5 -
Emergency measures		6 -
	Subtotal	7 -
<b>Transportation services</b>		
Roadways		8 -
Winter Control		9 -
Transit		10 -
Parking		11 -
Street Lighting		12 -
Air Transportation		13 -
--		14 -
	Subtotal	15 -
<b>Environmental services</b>		
Sanitary Sewer System		16 -
Storm Sewer System		17 -
Waterworks System		18 -
Garbage Collection		19 -
Garbage Disposal		20 -
Pollution Control		21 -
--		22 -
	Subtotal	23 -
<b>Health Services</b>		
Public Health Services		24 -
Public Health Inspection and Control		25 -
Hospitals		26 -
Ambulance Services		27 -
Cemeteries		28 -
--		29 -
	Subtotal	30 -
<b>Social and Family Services</b>		
General Assistance		31 -

Assistance to Aged Persons	32	-
Assitance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
<b>Recreation and Cultural Services</b>		
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	-



[illegible]

[illegible]