

# 1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23028

MUNICIPALITY OF: Elora V

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1994.

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	3,046,237	518,035	1,633,430	894,772
Direct water billings on ratepayers -- own municipality	2	168,499	-		168,499
-- other municipalities	3	13,647	-		13,647
Sewer surcharge on direct water billings -- own municipality	4	237,027	-		237,027
-- other municipalities	5	31,135	-		31,135
Subtotal	6	3,496,545	518,035	1,633,430	1,345,080
PAYMENTS IN LIEU OF TAXATION					
Canada	7	4,710	-	-	4,710
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	18,636	3,239	10,220	5,177
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	426	-	-	426
Other	15	-	-	-	-
Municipal enterprises	16	14,646	-	-	14,646
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	38,418	3,239	10,220	24,959
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	143,505	-	-	143,505
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	76,650			76,650
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	283,289			283,289
Fees and service charges	32	358,846			358,846
Subtotal	33	718,785			718,785
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	67,827	-	-	67,827
Fines	37	533			533
Penalties and interest on taxes	38	61,704			61,704
Investment income - from own funds	39	-			-
- other	40	32,923			32,923
Sales of publications, equipment, etc	42	1,826			1,826
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	40,000			40,000

*For the year ended December 31, 1994.*

## Elora V

## 2LT - OP

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[illegible]

*For the year ended December 31, 1994.*

## Elora V

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## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1994.*

## Elora V

**2LT - OP**

### III. School board purposes

[illegible][illegible][illegible][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	2,763,301	410,006	205,300	31.830000	37.450000	87,956	15,355	7,688	145	-	-	111,144
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	1,843	-	-	-	-	1,843
Total Taxation	0	-	-	-	-	-	87,956	17,198	7,688	145	-	-	112,987
Separate consolidated													
Total all school board taxation	0						1,257,280	268,901	95,927	2,467	3,751	5,104	1,633,430

*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

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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	5,644	-	-	49,996
Protection to Persons and Property					
Fire	2	-	-	107,617	450
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	25,491	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	133,108	450
Transportation services					
Roadways	8	71,006	-	44,663	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	71,006	-	44,663	-
Environmental services					
Sanitary Sewer System	16	-	-	-	6,167
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	6,167
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	14,370
--	29	-	-	-	-
Subtotal	30	-	-	-	14,370
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	-	-	105,518	287,863
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	105,518	287,863
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	76,650	-	283,289	358,846

## 1994 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND EXPENDITURES

*For the year ended December 31, 1994.*

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	247,274	-	163,008	150,101	-	-	560,383
Protection to Persons and Property								
Fire	2	25,907	-	64,392	81,179	-	-	171,478
Police	3	-	-	7,105	-	-	-	7,105
Conservation Authority	4	-	-	-	4,000	17,188	-	21,188
Protective inspection and control	5	47,496	-	10,018	-	-	-	57,514
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	73,403	-	81,515	85,179	17,188	-	257,285
Transportation services								
Roadways	8	71,529	49,163	132,839	158,877	-	-	412,408
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	31,909	-	-	-	-	-	31,909
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	103,438	49,163	132,839	158,877	-	-	444,317
Environmental services								
Sanitary Sewer System	16	2,471	80,448	22,468	3,743	-	-	109,130
Storm Sewer System	17	87	-	345	-	-	-	432
Waterworks System	18	34,307	-	73,646	16,435	-	-	124,388
Garbage Collection	19	-	-	69,518	-	-	-	69,518
Garbage Disposal	20	-	-	-	-	5,502	-	5,502
Pollution Control	21	86,175	-	150,083	21,015	-	-	257,273
--	22	-	-	-	-	-	-	-
Subtotal	23	123,040	80,448	316,060	41,193	5,502	-	566,243
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	21,774	-	14,001	2,353	-	-	38,128
--	29	-	-	-	-	-	-	-
Subtotal	30	21,774	-	14,001	2,353	-	-	38,128
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	244,154	-	189,044	92,365	25,052	-	550,615
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	8,250	20,000	-	-	28,250
Subtotal	40	244,154	-	197,294	112,365	25,052	-	578,865
Planning and Development								
Planning and Development	41	2,915	-	4,185	-	-	-	7,100
Commercial and Industrial	42	-	-	44,316	48,942	7,516	-	100,774
Residential Development	43	-	-	-	-	476	-	476
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	2,915	-	48,501	48,942	7,992	-	108,350
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	815,998	129,611	953,218	599,010	55,984	-	2,553,821

For the year ended December 31, 1994.

		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	85,836
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	505,010
Reserves and Reserve Funds	3	148,221
Subtotal	4	653,231
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	-
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	212,923
Canada	21	-
Other Municipalities	22	-
Subtotal	23	212,923
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	28,133
--	30	-
--	31	-
Subtotal	32	28,133
Total Sources of Financing	33	894,287
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	860,451
Subtotal	36	860,451
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	860,451
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	52,000
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	52,000
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	52,000
* - 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

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	108,330	-	-	337,880
Protection to Persons and Property					
Fire	2	49,999	-	-	124,248
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	49,999	-	-	124,248
Transportation services					
Roadways	8	54,594	-	-	213,470
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	54,594	-	-	213,470
Environmental services					
Sanitary Sewer System	16	-	-	-	3,743
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	16,435
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	21,015
--	22	-	-	-	-
Subtotal	23	-	-	-	41,193
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	2,353
--	29	-	-	-	-
Subtotal	30	-	-	-	2,353
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	-	-	-	92,365
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	92,365
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	48,942
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	48,942
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	212,923	-	-	860,451

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1994.

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	-	
	Subtotal 7	-	
Transportation services			
Roadways	8	255,000	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	255,000	
Environmental services			
Sanitary Sewer System	16	281,488	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	281,488	
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	536,488	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Elora V

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	281,488
: To Canada and agencies			2	-
: To other			3	255,000
	Subtotal		4	536,488
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	536,488
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	536,488
Installment (serial) debentures			17	-
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

Elora V

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

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							
- general tax rates *	50	65,764	63,847				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	-	-				
- 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	65,764	63,847				
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
		\$	\$	\$	\$	\$	\$
1995	60	62,576	58,076	-	-	-	-
1996	61	61,588	52,040	-	-	-	-
1997	62	71,210	45,357	-	-	-	-
1998	63	76,436	37,581	-	-	-	-
1999	64	76,334	29,042	-	-	-	-
2000-2004	65	188,344	54,139	-	-	-	-
2005 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	536,488	276,235	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
		1					
		\$					
1995	72	-					
1996	73	-					
1997	74	-					
1998	75	-					
1999	76	-					
Total	77	-					
10. Other notes (attach supporting schedules as required							

1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Elora V

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		457,102	3,591	460,693							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		60,606	-	60,606							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	69	517,708	3,591	521,299	504,284	13,751	-	3,239	-	521,274	44
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	69	517,708	3,591	521,299	504,284	13,751	-	3,239	-	521,274	44



1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Elora V

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	-	109	746,661	5,916	-	752,577	728,634	18,530	5,208	-	314
	--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)	--	40	-	43	131,809	169	-	131,978	129,364	2,403	284	-	116
	--	41	-	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)	--	50	-	109	640,471	5,092	-	645,563	627,300	14,212	4,484	-	324
	--	51	-	-	-	-	-	-	-	-	-	-	-
	Secondary separate (specify)	--	70	-	43	113,136	145	-	113,281	111,144	1,843	244	-
--		71	-	-	-	-	-	-	-	-	-	-	-
--		72	-	-	-	-	-	-	-	-	-	-	-
Total school boards		36	-	218	1,632,077	11,322	-	1,643,399	1,596,442	36,988	10,220	-	33

1994 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1994.

Municipality

Elora V

10  
15

		1	\$
Balance at the beginning of the year	1	627,883	
Revenues			
Contributions from revenue fund	2	94,000	
Contributions from capital fund	3	-	
Development Charges Act	67	104,880	
Lot levies and subdivider contributions	60	16,950	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	7,093	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	222,923	
Expenditures			
Transferred to capital fund	14	148,221	
Transferred to revenue fund	15	40,000	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	188,221	
Balance at the end of the year for:			
Reserves	23	355,377	
Reserve Funds	24	307,208	
Total	25	662,585	
Analysed as follows:			
Working funds	26	102,068	
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	33,402	
- roads	35	70,083	
- sanitary and storm sewers	36	82,595	
- parks and recreation	64	5,269	
- library	65	-	
- other cultural	66	173	
- water	38	761	
- transit	39	-	
- housing	40	-	
- industrial development	41	8,000	
- other and unspecified	42	133,196	
Development Charges Act	68	128,571	
Lot levies and subdivider contributions	44	58,440	
Recreational land (the Planning Act)	46	40,027	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	-	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	662,585	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Elora V
---------

11  
16

For the year ended December 31, 1994.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	455,326	300
Accounts receivable			
Canada	2	-	
Ontario	3	75,779	
Region or county	4	-	
Other municipalities	5	2,703	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	54,377	business taxes
Taxes receivable			
Current year's levies	9	273,738	-
Previous year's levies	10	78,385	-
Prior year's levies	11	10,587	-
Penalties and interest	12	33,982	-
Less allowance for uncollectables (negative)	13	- 1,947	-
Investments			
Canada	14	99,827	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	15,066	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	536,488	
Other long term assets	20	-	-
Total	21	1,634,312	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Elora V

For the year ended December 31, 1994.

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	95,355		
Other	32	12,317		
Other current liabilities	33	52,000		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	536,488		
- 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	662,585		
Accumulated net revenue (deficit)				
General revenue	42	284,100		
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	31,348		
--	52	12,042		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	44		
School boards	57	33		
Unexpended capital financing / (unfinanced capital outlay)	58	- 52,000		
Total	59	1,634,312		

STATISTICAL DATA

For the year ended December 31, 1994.

		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	-	
Total	13	17	
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	539,538	136,644
Employee benefits	15	63,960	4,717
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	2,761,783	
Previous years' tax	17	254,376	
Penalties and interest	18	63,062	
Subtotal	19	3,079,221	
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	7,733	
- recoverable from general municipal revenues	25	2,983	
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	3,089,937	
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 1994 (lower tier municipalities only)			
Interim billings: Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19940315	
Due date of last installment (YYYYMMDD)	33	0	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19940630	
Due date of last installment (YYYYMMDD)	36	19940930	
		\$	
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	-	-
in 1996	59	-	-
in 1997	60	-	-
in 1998	61	-	-
in 1999	62	-	-
Total	63	-	-

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	2,079	1,293		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1994 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Water									
In this municipality					39	1,141	126,770	41,729	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1994 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Sewer									
In this municipality					44	1,141	178,755	58,272	
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, 1993					67	-	-	-	
Approved in 1994					68	-	-	-	
Financed in 1994					69	-	-	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1994					71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1994					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1995	1996	1997	1998	1999
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					-	-	-	-	-

# 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	-
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	-



[illegible]

[illegible]