

1995 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23028

MUNICIPALITY OF: Elora V

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1995.

Municipality

Elora V

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	3,018,615	483,350	1,644,238	891,027
Direct water billings on ratepayers -- own municipality	2	172,218	-		172,218
-- other municipalities	3	13,384	-		13,384
Sewer surcharge on direct water billings -- own municipality	4	242,107	-		242,107
-- other municipalities	5	32,500	-		32,500
Subtotal	6	3,478,824	483,350	1,644,238	1,351,236
PAYMENTS IN LIEU OF TAXATION					
Canada	7	5,412	-	-	5,412
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	12,545	2,041	6,976	3,528
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	647	-	-	647
Other	15	-	-	-	-
Municipal enterprises	16	20,776	-	-	20,776
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	39,380	2,041	6,976	30,363
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	62,423			62,423
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	257,115			257,115
Fees and service charges	32	360,775			360,775
Subtotal	33	680,313			680,313
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	58,556	-	-	58,556
Fines	37	290			290
Penalties and interest on taxes	38	44,640			44,640
Investment income - from own funds	39	-			-
- other	40	52,600			52,600
Sales of publications, equipment, etc	42	21			21
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	1,575			1,575
--	47	77			77
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	157,759	-	-	157,759
TOTAL REVENUE	51	4,499,781	485,391	1,651,214	2,363,176

For the year ended December 31, 1995.

Elora V

[illegible]

For the year ended December 31, 1995.

Elora V

II. Upper tier purposes

For the year ended December 31, 1995.

Municipality

Elora V

2LT - OP

[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, 1995.

Municipality

Elora V

2LT - OP

4

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
MAID	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
Secondary separate													
General	0	1,209,373	175,703	81,630	68.850000	81.000000	83,266	14,232	6,612	1,519	16	12	105,657
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	2,490	-	-	-	-	2,490
Total Taxation	0	-	-	-	-	-	83,266	16,722	6,612	1,519	16	12	108,147
Separate consolidated													
Total all school board taxation	0						1,243,882	280,381	96,458	10,447	7,822	5,248	1,644,238

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

This Schedule Not Required For This Municipality

[illegible]

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

This Schedule Not Required For This Municipality

[illegible]

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

Municipality

Elora V

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	2,067	-	-	54,214
Protection to Persons and Property					
Fire	2	-	-	95,821	650
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	25,407	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	121,228	650
Transportation services					
Roadways	8	60,356	-	44,474	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	60,356	-	44,474	-
Environmental services					
Sanitary Sewer System	16	-	-	-	1,900
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	1,900
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	14,445
--	29	-	-	-	-
Subtotal	30	-	-	-	14,445
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	-	-	91,413	289,566
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	91,413	289,566
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	62,423	-	257,115	360,775

Municipality

For the year ended December 31, 1995.

Elora V

48

		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	270,850	-	114,930	24,540	-	-	410,320
Protection to Persons and Property								
Fire	2	25,835	-	67,542	74,960	-	-	168,337
Police	3	-	-	7,145	-	-	-	7,145
Conservation Authority	4	-	-	-	-	17,124	-	17,124
Protective inspection and control	5	47,391	-	9,396	-	-	-	56,787
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	73,226	-	84,083	74,960	17,124	-	249,393
Transportation services								
Roadways	8	76,366	47,413	141,823	123,204	-	-	388,806
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	22,278	-	-	-	-	-	22,278
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	98,644	47,413	141,823	123,204	-	-	411,084
Environmental services								
Sanitary Sewer System	16	2,490	70,044	18,317	-	-	-	90,851
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	29,190	-	67,322	114,638	-	-	211,150
Garbage Collection	19	-	-	72,532	-	5,085	-	77,617
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	63,798	-	170,064	9,871	-	-	243,733
--	22	-	-	-	-	-	-	-
Subtotal	23	95,478	70,044	328,235	124,509	5,085	-	623,351
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	19,202	-	12,709	2,540	-	-	34,451
--	29	-	-	-	-	-	-	-
Subtotal	30	19,202	-	12,709	2,540	-	-	34,451
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	246,444	-	198,444	56,716	25,000	-	526,604
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	4,553	11,948	-	-	16,501
Subtotal	40	246,444	-	202,997	68,664	25,000	-	543,105
Planning and Development								
Planning and Development	41	1,930	-	13,263	-	-	-	15,193
Commercial and Industrial	42	-	-	61,426	919	3,541	-	65,886
Residential Development	43	-	-	-	-	500	-	500
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	1,930	-	74,689	919	4,041	-	81,579
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	805,774	117,457	959,466	419,336	51,500	-	2,353,533

1995 FINANCIAL INFORMATION RETURN

For the year ended December 31, 1995.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	52,000	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	389,336	
Reserves and Reserve Funds	3	-	
Subtotal	4	389,336	
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	116,566	
Canada	21	69,222	
Other Municipalities	22	-	
Subtotal	23	185,788	
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	-	
--	30	-	
--	31	-	
Subtotal	32	-	
Total Sources of Financing	33	575,124	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	563,124	
Subtotal	36	563,124	
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	563,124	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	40,000	
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	40,000	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	40,000	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

Municipality

Elora V

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	12,540
Protection to Persons and Property					
Fire	2	-	-	-	44,960
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	44,960
Transportation services					
Roadways	8	47,344	-	-	170,548
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	47,344	-	-	170,548
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	69,222	69,222	-	253,082
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	9,871
--	22	-	-	-	-
Subtotal	23	69,222	69,222	-	262,953
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	2,540
--	29	-	-	-	-
Subtotal	30	-	-	-	2,540
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	-	-	-	56,716
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	11,948
Subtotal	40	-	-	-	68,664
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	919
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	919
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	116,566	69,222	-	563,124

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1995.

Municipality

Elora V

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	230,000	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	230,000
Environmental services			
Sanitary Sewer System	16	247,096	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	247,096
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	477,096

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Elora V

For the year ended December 31, 1995.

		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	247,096	
: To Canada and agencies	2	-	
: To other	3	230,000	
	4	477,096	Subtotal
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	-	
	9	-	Subtotal
Less: Ontario Clean Water Agency debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general	12	-	
- enterprises and other	13	-	
	14	-	Subtotal
	15	477,096	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	477,096	
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 U.S. dollars	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	-	
	45	-	Total

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Elora V

For the year ended December 31, 1995.

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. 1995 Debt Charges						
	principal	interest				
	1 \$	2 \$				
Recovered from the consolidated revenue fund						
- general tax rates	50	59,392	58,065			
- 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	59,392	58,065			
Line 78 includes:						
Financing of one-time real estate purchase	90	-	-			
Other lump sum (balloon) repayments of long term debt	91	-	-			
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 \$
1996	61,588	52,040	-	-	-	-
1997	71,210	45,357	-	-	-	-
1998	76,436	37,581	-	-	-	-
1999	76,334	29,042	-	-	-	-
2000	76,802	20,235	-	-	-	-
2001 - 2005	114,726	33,904	-	-	-	-
2006 onwards	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	477,096	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
	1 \$					
1996	72	-				
1997	73	-				
1998	74	-				
1999	75	-				
2000	76	-				
Total	77	-				
10. Other notes (attach supporting schedules as required)						
11. Long term debt refinanced:						
	principal	interest				
	1 \$	2 \$				
Repayment of Provincial Special Assistance	92	-				

1995 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Elora V

For the year ended December 31, 1995.

		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		409,713	6,779	416,492							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		53,264	-	53,264							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		2,041	-	2,041							
Telephone and telegraph taxation	10		13,594	-	13,594							
Subtotal levied by mill rate -- general	11	-	478,612	6,779	485,391	469,756	13,594	-	2,041	-	485,391	-
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	-	478,612	6,779	485,391	469,756	13,594	-	2,041	-	485,391	-

1995 FINANCIAL INFORMATION RETURN

Municipality

Elora V

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1995.

		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	-	719,740	10,386	-	730,126	710,116	16,772	3,238	-	730,126	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)	40	-	130,531	1,890	-	132,421	129,135	2,892	394	-	132,421	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)	50	-	670,504	9,694	-	680,198	662,738	14,438	3,022	-	680,198	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)	70	-	106,922	1,547	-	108,469	105,657	2,490	322	-	108,469	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	1,627,697	23,517	-	1,651,214	1,607,646	36,592	6,976	-	1,651,214	-

1995 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1995.

Municipality

Elora V

10
15

		1	\$
Balance at the beginning of the year	1	662,585	
Revenues			
Contributions from revenue fund	2	30,000	
Contributions from capital fund	3	-	
Development Charges Act	67	114,976	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	22,112	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	167,088	
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	385,377	
Reserve Funds	24	444,296	
Total	25	829,673	
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	71,693	
- sanitary and storm sewers	36	88,170	
- 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	163,196	
Development Charges Act	68	252,830	
Lot levies and subdivider contributions	44	61,770	
Recreational land (the Planning Act)	46	42,341	
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	829,673	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Elora V

11
16

For the year ended December 31, 1995.

		1	2
		\$	\$
ASSETS Current assets Cash Accounts receivable Canada Ontario Region or county Other municipalities School Boards Waterworks Other (including unorganized areas) Taxes receivable Current year's levies Previous year's levies Prior year's levies Penalties and interest Less allowance for uncollectables (negative) Investments Canada Provincial Municipal Other Other current assets Capital outlay to be recovered in future years Other long term assets			portion of cash not in chartered banks
	1	440,601	400
	2	50,954	
	3	143,246	
	4	-	
	5	11,709	
	6	-	portion of taxes receivable for business taxes
	7	-	
	8	66,284	
	9	266,644	-
	10	61,864	-
	11	9,487	-
	12	32,318	-
	13	- 1,947	-
	14	252,763	
	15	-	
	16	-	
	17	-	
	18	11,983	portion of line 20 for tax sale / tax registration
	19	477,096	
	20	-	
	21	1,823,002	-
Total			

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Elora V

For the year ended December 31, 1995.

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	165,683		
Other	32	13,417		
Other current liabilities	33	40,000		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	477,096		
- 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	829,673		
Accumulated net revenue (deficit)				
General revenue	42	307,228		
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	28,140		
--	52	1,765		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 40,000		
Total	59	1,823,002		

1995 FINANCIAL INFORMATION RETURN

Municipality

Elora V

STATISTICAL DATA

For the year ended December 31, 1995.

												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	3	
Libraries												11	-	
Planning												12	-	
Total												13	16	

												continuous full time employees December 31		other		
2. Total expenditures during the year on:												1	2			
Wages and salaries												\$	\$			
Employee benefits												14	533,914		152,521	
												15	63,072		5,242	

												1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)															
Cash collections: Current year's tax												16	2,733,954		
Previous years' tax												17	291,359		
Penalties and interest												18	46,304		
Subtotal												19	3,071,617		
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	13,042		
- recoverable from general municipal revenues												25	4,975		
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	3,089,634		
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 1995 (lower tier municipalities only)														
Interim billings: Number of installments												31	1	
Due date of first installment (YYYYMMDD)												32	19950315	
Due date of last installment (YYYYMMDD)												33	0	
Final billings: Number of installments												34	2	
Due date of first installment (YYYYMMDD)												35	19950630	
Due date of last installment (YYYYMMDD)												36	19950929	
												\$		
Supplementary taxes levied with1996 due date												37	-	

												long term financing requirements							
												gross expenditures		approved by the O.M.B. or Concil		submitted but not yet approved by O.M.B. or Council		forecast not yet submitted to the O.M.B or Council	
												1	2		3		4		
												\$	\$		\$		\$		
Estimated to take place												58	-		-		-		
in 1996												59	-		-		-		
in 1997												60	-		-		-		
in 1998												61	-		-		-		
in 1999												62	-		-		-		
in 2000												63	-		-		-		
Total												-		-		-			

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end		82	1,892	1,053		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1995 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water						
In this municipality		39	1,170	129,375	42,843	
In other municipalities (specify municipality)						
--		40	-	-	-	
--		41	-	-	-	
--		42	-	-	-	
--		43	-	-	-	
--		64	-	-	-	
		number of residential units	1995 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer						
In this municipality		44	1,166	182,284	59,823	
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, 1994		67	-	-	-	
Approved in 1995		68	-	-	-	
Financed in 1995		69	-	-	-	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1995		71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1995		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1996	1997	1998	1999	2000
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		-	-	-	-	-
13. Municipal procurement this year						
		1		2		
		\$		\$		
Total construction contracts awarded		85	-	-		
Construction contracts awarded at \$100,000 or greater		86	-	-		

1995 FINANCIAL INFORMATION RETURN

ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		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	-
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]