

Township of Whitchurch - Auditor's Report

The Reeve, Members of Council and The Ratepayers of the Corporation of the Township of Whitchurch Ladies and Gentlemen:

I have audited the books and records of the Corporation of the Township of Whitchurch and the records of the Local Boards for the year ending December 31st, 1962. I have prepared and submit herewith Capital Fund Balance Sheet, General Fund Balance Sheet and a Statement of Revenue and Expenditure which are supported by other supplementary schedules.

In addition I have audited the books and records of the thirteen public schools wholly embodied within the Township of Whitchurch, together with the three union public schools and the books and records of the Stouffville and District High School Board for the year ending December 31st, 1962 which forms part of this report.

CAPITAL & LOAN FUND BALANCE SHEET

General fixed assets amounting to \$248,036.86 represents Real Estate, Office Equipment, Road Maintenance Equipment and Machinery, which is valued at the insurance risk on which there is no capital debt. The sum of \$3,536.86 represents the debenture liability outstanding at December 31st, 1962, being the owners share of a local improvement in a defined area carried in detail on Schedule 8.

Due from Schools (Debentures) \$885,138.61. The sum of \$51,140.04 represents the balance of the Whitchurch portion of the public school debentures issued and assumed by the Township of Whitchurch unamortized at December 31st, 1962. Included in this figure are debentures assumed from the following Municipalities as listed on Schedule 2.

Township of King	48,453.12
Village of Stouffville	5,348.00
Township of King	55,085.50
Total	108,891.62

The sum of \$373,898.57 represents the balance of the Whitchurch portion of Secondary School Debentures issued and assumed by the Township of Whitchurch unamortized at December 31st, 1962. Included in this figure are debentures assumed from the following municipalities as listed on Schedule 2.

County of York	35,190.30
Town of Aurora	67,516.20
Town of Newmarket	1,874.40
County of York	122,801.88
Total	227,328.78

The sum of \$813.96 represents the balance of unamortized principal at December 31st, 1962 of a loan issued under authority of the Tile Drainage Act and is repayable by an annual levy against the lands of the applicant over a ten year period.

The sum of \$253,315.84 represents the total of unamortized principal of Debentures as at December 31st, 1962 issued by the Township of Whitchurch for Public and Secondary School purposes assumed by other municipalities carried in detail in Schedule 2.

The sum of \$438,180.05 represents the balance of unamortized Public School Debenture Debt at December 31st, 1962 issued by the Township of Whitchurch and carried in detail in Schedule 1.

The sum of \$364,000.00 represents the balance of unamortized secondary debenture debt at December 31st, 1962 issued by the Township of Whitchurch and carried in detail in Schedule 1.

The surplus invested in Capital Assets amounting to \$244,500.00 represents the Municipalities equity in real property and equipment plus the unamortized local improvement debt.

REVENUE FUND BALANCE SHEET

Petty cash and cash on hand was verified as at December 31st, 1962. Accounts receivable Roads and Bridges Sales in the amount of \$805.23 represents snow plowing and dragging and the installation of entrance culverts by Township men and equipment on roads that are not within the Township Road System.

The sum of \$198.59 represents the balance of costs incurred in establishing a Tile Drainage Loan Account.

Tax Arrears and Penalties outstanding at December 31st, 1962 totalling \$227,908.50. This is an increase of \$15,538.92 over the total outstanding at December 31st, 1961. The authority to levy increased penalties and earlier installment payments put into effect in 1961 does not as yet seem to have had the desired effect.

As indicated in Schedule 7 the Registration of properties in arrears is continuing.

Tax arrears verification letters were issued during the month of November 1962.

CAPITAL AND LOAN FUND BALANCE SHEET

as at DECEMBER 31st, 1962

ASSETS		LIABILITIES	
General Fixed (as per Schedule 18)	248,036.86	Drainage (other than general)	813.96
Due from Schools (for Debentures)		Local Improvements—Owners' share	3,536.86
Public and Continuation	511,240.04		
Collegiate and High	373,898.57	SCHOOLS	
Tile Drainage	813.96	Public and Continuation	438,180.05
		Collegiate and High	364,000.00
Due from Other Municipalities (for Debentures Assumed—Schedule 2)	253,315.84	Total	806,530.87
Deficits or Extraordinary Expenses Capitalized	1,387,305.27		
	=====	Due to other Municipalities (for debentures assumed—Schedule 2)	336,274.40
		Investment in Capital Assets	244,500.00
		Total	1,387,305.27
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LIABILITIES

The General Tax Collectors, Trust Accounts and Loan Accounts were verified by direct communication with the Township Banker, The Canadian Imperial Bank of Commerce, Stouffville, Ontario.

CURRENT OPERATIONS

The sum of \$1,999.39 appearing in Revenue from the County of York has not as yet been authorized by legislation, notwithstanding annual appeals by York County Council for same. This amount is equal to the public and secondary school taxes. I believe this matter should be dealt with in the first instance by the County of York.

The deficit of \$12,453.56 on current operations is regrettable having regard for the past operations of this Municipality to annually stay within the budget figures and show a small surplus. I note that several unforeseen expenditures at the time of adopting the budget, very materially added to this amount. It will be necessary to levy for this deficit in the year 1963.

The sum of \$32,610.67 appearing in Debt Charges (Expenditures) includes the sum of \$28,761.34 school deb. charges recoverable plus \$3,713.70 Local Improvement Deb. Charges and \$135.63 Tile Drainage charges falling due in 1962.

The Tile Drainage pre levy was made contrary to the Statutes, the levy having been made before final authority was obtained. The prior years payment falls due on February 1st of each year.

The expenditure of \$3,319.23 re Conservation levies was disbursed to the following authorities: Metro Toronto and Region Authority 2,004.40 Holland Valley Authority 1,344.83

As previously stated the current operations of the Township for the year ending December 31st, 1962 resulted in an excess of Expenditure over Revenue of \$12,453.56. Details of the operations are shown on Schedule "D" and presents a comparison of the estimated against the actual revenue and expenditure of the Township for the fiscal year. I would comment that strict adherence to the estimated figures is desirable.

Schedule "G" It is noted that Bank interest is now being paid on these trust accounts. The General purpose account was increased by a current revenue of \$5,500.00. There has been no withdrawals from these accounts.

Schedule 9 I will draw the attention of Council to Schedule 9, particularly to columns 12 and 15 where certain sums previously carried us to or from schools as it effects the Oak Ridges, Aurora and Newmarket Separate Schools and represents a balance of overpayment to the aforementioned schools in the year 1961, when the regulations were amended to the effect that the full levy be paid to the Board by the Treasurer. This has been dealt with in the current year with the exception of 1 cent which was a technical error.

Schedule 19 I have checked all insurance policies of the Municipality and I concur with the decision of Council that the coverage is sufficient.

Schedule 20 All officials are bonded and the Blanket Surety is in my opinion sufficient. Secretary Treasurers of Public School Boards: Bonded 2, 4, 6, 7, 8, 10, 11, 12, 13, 15 and 16. Not bonded 1, 3, 5, 9 and 17. The Secretary Treasurer of Stouffville and District High School is bonded in the amount of \$5,000.00.

S. 2 I would point out that to meet present regulations the accounts of the Stouffville and District High School are required to be kept on a Revenue and Expenditure basis. In the course of my audit of the current year I found receipts that should have been included in Revenue of the previous year and likewise disbursements that were rightfully expenditures of the previous year. I had no previous knowledge of these accounts. I have therefore separated these accounts and have qualified the surplus of the previous year carried forward from the amount of \$26,931.19 to the amount of \$20,847.12.

Subject to the comments and qualifications contained in this report I am of the opinion that the attached balance sheets as at December 31st, 1962 are properly drawn up so as to exhibit a true and correct view of the Township affairs and that the financial transactions which have come under my notice have been within the powers of the Municipality and local boards.

The audit has been carried out in accordance with the instructions of the Department of Municipal Affairs.

I appreciate and acknowledge with thanks the courtesy extended to me by the officials of the Township and other boards. I wish also to thank the members of Council for their courtesy when I have had occasion to appear before them.

Yours faithfully,
E. A. Smith M.A., Auditor
License No. 2185
Date of Filing April 24th, 1963.

REVENUE FUND BALANCE SHEET

as at DECEMBER 31st, 1962

ASSETS		LIABILITIES	
Cash on Hand	3,014.34	Temporary Loans (Schedule 6)	150,000.00
Cash in Bank	8,025.01	Debentures and Coupons Due—	
		Principal	10,683.00
		Interest	5,192.75
Accounts Receivable		Hydro Electric Power Comm. For Collection	979.57
Roads & Bridges sales	805.23	Other Liabilities—	
Tile Drainage account	198.59	Deferred Revenue (Schedule 8)	3,645.21
		Federation of Agriculture fees	1,601.70
	1,003.82	Surplus (Form C)	129,683.06
Due from Province of Ontario—			
Relief & nursing home care	3,767.14		
Road subsidy	47,491.19		
Police Grant	42.00		
	51,300.33		
Dues from Dominion of Canada—			
Due from Other Municipalities—			
Relief	626.84		
Nursing Home Care	115.35		
	742.19		
Due from Schools	442.28		
Due from S.S. No. 6 Audit Fee	50.00		
	50.00		
Taxes Receivable (Schedule 5)	227,908.50		
	227,908.50		
Property Acquired for Taxes (Schedule 6)	7,921.96		
	7,921.96		
Other Assets			
Warble fly spray	45.75		
County of York	115.31		
Fence Viewing 7.50 Weeds	500.13		
Ruinous Buildings	249.00		
Tax Registration Costs	264.70		
N.S.F. Cheques and Transfers	202.50	1,377.39	
TOTAL ASSETS	301,785.82	TOTAL LIABILITIES AND SURPLUS	301,785.82
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REVENUE FUND SURPLUS (DEFICIT) ACCOUNT

as at DECEMBER 31st, 1962

	Debit	Credit	Balance
Balance at beginning of year		144,356.48	144,356.48
Adjustments affecting operations of previous years:			
Fence viewing uncollectable	19.00		
Recently approved Cash relief charge back		193.71	
Adjustment to 1961 road subsidy	469.25		
Municipal position, construction of road, plan 404	1,925.32		
Balance after above adjustments			142,136.62
Deficit for the year (Form D)	12,453.56		
Totals of Debit and Credit Columns	14,867.13	144,550.19	
	=====	=====	
Balance of Surplus at year end (Form B)			129,683.06
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STATEMENT OF REVENUE AND EXPENDITURE

FOR YEAR END - December 31st, 1962

REVENUE	D		EXPENDITURE	
	Actual	Budget	Actual	Budget
Total Revenue from Taxation (Schedule 3)	519,904.38	519,659.82	General Government—	
Long-Term Debt Charges Recoverable (Schedule 12)	28,761.34	29,500.00	Executive and Legislative	5,435.00
Ontario Government—			Administrative	46,322.31
Children's Protection	2,740.69		Other	16,330.20
Direct Relief	32,878.99		Protection to Persons and Property—	
Highway Improvement	93,287.17		Fire	10,901.89
Dept. of Highways Grant in lieu	108.92		Police	2,400.00
Police	42.00		Law Enforcement	8,534.87
Unconditional Per Capita Grants	24,505.00		Live stock claims	1,205.40
Recreation Committee	510.00	154,072.77	Warble Fly Control	629.60
		161,708.75	Dog Pound	3,420.39
Other Municipalities—			Public Works—	
Relief	3,568.40		Roads, Highways etc.	188,545.10
County of York	1,999.39	6,201.79	Sanitation & Waste Removal	5,430.18
Nursing Home Care	634.00	6,750.00	Conservation of Health	3,130.75
			Social Welfare (Schedule 10)	
Ontario—			Relief Assistance	45,110.38
Hydro Electric F. C.	112.31	112.31	Education, including debt Chgs. (Schedule 9)	282,733.86
Licenses and Permits (Include dog tax)	3,055.70	3,400.00	Recreation and Community Services	2,000.00
Interest, Tax Penalties, etc.	12,278.55	12,500.00	Debt Charges	
Other Revenues—			Long-term debt charges (Schedule 11)	125,831.32
Rent, O.P.P. Office	3,040.00		Less own share of school debt charges	93,220.65
Fines	237.00			
Auditing	1,050.00	4,327.00	Short-term interest and other charges	6,113.34
		4,400.00		
Miscellaneous—			Discount for Taxes	
Warble fly sales	331.20		Taxes written off	254.64
Planning Board Fees	1,120.00		Joint or Special Expenditures	
Roads & Bridges custom	2,574.82		County Rates	74,582.42
Printing and Postage	14.00		Garbage	6,297.02
Care of Dogs	17.00			
Disposal Area Fees	6.00		Miscellaneous—	
Care of Buildings	120.00	126.00	Adjustment to revenue taxes relieved local Imp.	11.46
		4,183.02	conservation levies	1.71
Gross Total Revenue	732,896.86	741,343.57		3,349.23
Deficit for the Year			Gross Total Expenditure	745,350.42
		12,453.56	Total Expenditure Section	745,350.42
Total Revenue Section	745,350.42	741,343.57		741,343.57
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