

1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 51016

MUNICIPALITY OF: Howland Tp

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

Howland Tp

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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	537,035	-	300,669	236,366
Direct water billings on ratepayers -- own municipality	2	5,058	-		5,058
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	542,093	-	300,669	241,424
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	1,836	-	-	1,836
Ontario					
The Municipal Tax Assistance Act	9	480	-		480
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	7,899	-	-	7,899
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	10,215	-	-	10,215
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	21,990	-	-	21,990
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	40,005	-	-	40,005
General Support	24	25,692	-	-	25,692
Northern Special Support	25	77,075	-	-	77,075
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	164,762	-	-	164,762
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	403,901			403,901
Canada specific grants	30	3,399			3,399
Other municipalities - grants and fees	31	104,906			104,906
Fees and service charges	32	146,104			146,401
Subtotal	33	658,310			658,310
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,250	-	-	1,250
Fines	37	-			-
Penalties and interest on taxes	38	10,683			10,683
Investment income - from own funds	39	-			-
- other	40	15,417			15,417
Sales of publications, equipment, etc	42	3,105			3,105
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	566			566
Subtotal	50	31,021	-	-	31,021
TOTAL REVENUE	51	1,406,401	-	300,669	1,105,732

For the year ended December 31, 1988.

Howland Tp

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II. Upper tier purposes

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1988.

		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	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
Total all school board taxation	0						261,660	27,536	6,396	4,396	681	-	300,669

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality
Howland Tp

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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	6,273	-	-	270
Protection to Persons and Property					
Fire	2	-	-	-	2,000
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	3,100	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	3,100	-	-	2,000
Transportation services					
Roadways	8	151,365	-	-	15,903
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	151,365	-	-	15,903
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	57,242	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	38,614	-	16,169	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	95,856	-	16,169	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	1,320	2,568
--	29	-	-	-	-
Subtotal	30	-	-	1,320	2,568
Social and Family Services					
General Assistance	31	52,738	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	52,738	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	6,725	528	60,000	99,450
Libraries	38	5,395	-	-	-
Other Cultural	39	3,162	2,871	5,000	6,062
Subtotal	40	15,282	3,399	65,000	105,512
Planning and Development					
Planning and Development	41	54,162	-	22,417	19,851
Commercial and Industrial	42	25,125	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	79,287	-	22,417	19,851
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	403,901	3,399	104,906	146,104

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality	
Howland 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	87,527	-	53,465	-	-	-	140,992
Protection to Persons and Property								
Fire	2	11,552	-	11,818	30,174	-	-	53,544
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	3,551	-	13,892	-	-	-	17,443
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	15,103	-	25,710	30,174	-	-	70,987
Transportation services								
Roadways	8	98,227	-	145,692	32,395	-	-	276,314
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	4,303	-	-	-	4,303
Air Transportation	13	-	-	-	-	13,843	-	13,843
--	14	-	-	1,595	-	-	-	1,595
Subtotal	15	98,227	-	151,590	32,395	13,843	-	296,055
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	72,849	1,376	-	-	74,225
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	13,232	-	67,988	-	-	-	81,220
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	13,232	-	140,837	1,376	-	-	155,445
Health Services								
Public Health Services	24	-	-	-	-	5,498	-	5,498
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	3,272	-	2,140	-	5,412
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	3,272	-	7,638	-	10,910
Social and Family Services								
General Assistance	31	-	-	-	-	64,976	-	64,976
Assistance to Aged Persons	32	-	-	-	-	21,471	-	21,471
Assitance to Children	33	-	-	-	-	1,355	-	1,355
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	87,802	-	87,802
Recreation and Cultural Services								
Parks and Recreation	37	90,545	-	107,049	15,861	-	-	213,455
Libraries	38	-	-	-	-	7,395	-	7,395
Other Cultural	39	15,258	-	10,061	-	-	-	25,319
Subtotal	40	105,803	-	117,110	15,861	7,395	-	246,169
Planning and Development								
Planning and Development	41	58,302	-	19,094	46,000	-	-	123,396
Commercial and Industrial	42	-	-	33,819	-	-	-	33,819
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	58,302	-	52,913	46,000	-	-	157,215
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	378,194	-	544,897	125,806	116,678	-	1,165,575

			1
			\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		-
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		79,806
Reserves and Reserve Funds	3		1,088
	Subtotal	4	80,894
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5		-
Ontario Financing Authority	7		-
P.R.I.D.E. Program	60		-
Other Ontario Housing Programs	10		-
Ministry of the Environment	11		-
Tile Drainage and Shoreline Property Assistance Programs	12		-
Serial Debentures	13		-
Sinking Fund Debentures	14		-
Long Term Bank Loans	15		-
Long Term Reserve Fund Loans	16		-
- -	17		-
	Subtotal *	18	-
Grants and Loan Forgiveness			
Ontario	20		141,575
Canada	21		-
Other Municipalities	22		-
	Subtotal	23	141,575
Other Financing			
Prepaid Special Charges	24		-
Proceeds From Sale of Land and Other Capital Assets	25		750
Investment Income			
From Own Funds	26		-
Other	27		-
Donations	28		-
--	30		-
--	31		-
	Subtotal	32	750
	Total Sources of Financing	33	223,219
Applications			
Own Expenditures			
Short Term Interest Costs	34		-
Other	35		223,219
	Subtotal	36	223,219
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	223,219
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		-
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		-
- Proceeds From Long Term Liabilities	46		-
- Transfers From Reserves and Reserve Funds	47		-
- -	48		-
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

Howland Tp

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		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	-	-	-	30,174
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	30,174
Transportation services					
Roadways	8	129,535	-	-	161,930
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	129,535	-	-	161,930
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	9,040	-	-	10,416
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	9,040	-	-	10,416
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	-	-	-	15,861
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	15,861
Planning and Development					
Planning and Development	41	3,000	-	-	4,838
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	141,575	-	-	223,219

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Howland Tp

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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	-	
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	-	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Howland Tp

For the year ended December 31, 1988.

			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	-
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	-
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	-
	Subtotal		9	-
Less: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	-
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	-
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	-
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ministry of the Environment - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	-
Total liability under OMERS plans				
- initial unfunded			34	-
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support			39	-
- university support			40	-
- leases and other agreements			41	-
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	-

Municipality

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For the year ended December 31, 1988.

6. Ministry of the Environment Provincial Projects							
			accumulated surplus (deficit)	total outstanding capital obligation	debt charges		
			1 \$	2 \$	3 \$		
Water projects - for this municipality only	46	-	-	-	-		
- share of integrated projects	47	-	-	-	-		
Sewer projects - for this municipality only	48	-	-	-	-		
- share of integrated projects	49	-	-	-	-		
7. 1988 Debt Charges							
				principal	interest		
				1 \$	2 \$		
Recovered from the consolidated revenue fund							
- general tax rates *	50	-	-	-	-		
- 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	-	-	-	-		
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 \$
1989	60	-	-	-	-	-	-
1990	61	-	-	-	-	-	-
1991	62	-	-	-	-	-	-
1992	63	-	-	-	-	-	-
1993	64	-	-	-	-	-	-
1994-1998	65	-	-	-	-	-	-
1999 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	-	-	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1989	72	-	-	-	-	-	
1990	73	-	-	-	-	-	
1991	74	-	-	-	-	-	
1992	75	-	-	-	-	-	
1993	76	-	-	-	-	-	
Total	77	-	-	-	-	-	
10. Other notes (attach supporting schedules as required)							

1988 FINANCIAL INFORMATION RETURN

Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

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1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Howland Tp

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For the year ended December 31, 1988.

		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	-	1,614	151,729	2,610	-	154,339	150,632	3,978	-	-	154,610	-	1,343
--	31		-	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)														
--	40		-	-	-	-	-	-	-	-	-	-	-	-
--	41		-	-	-	-	-	-	-	-	-	-	-	-
--	42		-	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)														
--	50	-	1,932	143,862	2,467	-	146,329	142,355	3,704	-	-	146,059	-	2,202
--	51		-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)														
--	70		-	-	-	-	-	-	-	-	-	-	-	-
--	71		-	-	-	-	-	-	-	-	-	-	-	-
--	72		-	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	3,546	295,591	5,077	-	300,668	292,987	7,682	-	-	300,669	-	3,545

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Howland Tp

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15

		1	\$
Balance at the beginning of the year	1	231,554	
Revenues			
Contributions from revenue fund	2	46,000	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	46,000	
Expenditures			
Transferred to capital fund	14	1,088	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	1,088	
Balance at end of year for:			
Reserves	23	276,466	
Reserve Funds	24	-	
Total	25	276,466	
Analysed as follows:			
Working funds	26	248,536	
Contingencies	27	20,000	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	7,930	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	-	
--	53	-	
--	54	-	
--	55	-	
--	56	-	
--	57		
Total	58	276,466	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Howland Tp

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For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	218,962	-
Accounts receivable			
Canada	2	1,099	
Ontario	3	137,901	
Region or county	4	-	
Other municipalities	5	2,250	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	37,091	business taxes
Taxes receivable			
Current year's levies	9	63,890	3,418
Previous year's levies	10	15,636	2,564
Prior year's levies	11	6,609	3,940
Penalties and interest	12	11,339	3,451
Less allowance for uncollectables (negative)	13	- 8,433	- 8,433
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	29,847	
Other current assets	18	9,695	portion of line 20
Capital outlay to be recovered in future years	19	-	for tax sale / tax
Other long term assets	20	3,861	registration
	21	529,747	3,861
	Total		

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Howland Tp

For the year ended December 31, 1988.

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	1,071		
School Boards	30	3,188		
Trade accounts payable	31	136,150		
Other	32	3,016		
Other current liabilities	33	14,838		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- 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	276,466		
Accumulated net revenue (deficit)				
General revenue	42	20,798		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	13,753		
Recreation, community centres and arenas	51	39,204		
--	52	1,237		
--	53	23,571		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	- 3,545		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	529,747		

STATISTICAL DATA

For the year ended December 31, 1988.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	2	
Non-line Department Support Staff	2	-	
Fire	3	2	
Police	4	-	
Transit	5	-	
Public Works	6	3	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	-	
Libraries	11	-	
Planning	12	-	
Total	13	7	
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	146,399	29,662
Employee benefits	15	11,477	1,195
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	471,357	
Previous years' tax	17	63,716	
Penalties and interest	18	8,420	
Subtotal	19	543,493	
Discounts allowed	20	-	
Tax adjustments under section 362 and 363 of the Municipal Act	22	-	
- amounts added to the roll (negative)		-	
- amounts written off	23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act	24	1,890	
- recoverable from upper tier and school boards			
- recoverable from general municipal revenues	25	3,259	
Transfers to tax sale and tax registration accounts	26	3,861	
The Municipal Elderly Residents' Assistance Act - reductions	27	-	
- refunds	28	-	
Other (specify)	80	-	
Total reductions	29	552,503	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 495(1) of the Municipal Act	81	-	
		1	
4. Tax due dates for 1988 (lower tier municipalities only)			
Interim billings: Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19880430	
Due date of last installment (YYYYMMDD)	33	0	
Final billings: Number of installments	34	1	
Due date of first installment (YYYYMMDD)	35	19881031	
Due date of last installment (YYYYMMDD)	36	0	
		\$	
Supplementary taxes levied with1990 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 \$	3 \$
in 1989	58	-	-
in 1990	59	-	-
in 1991	60	-	-
in 1992	61	-	-
in 1993	62	-	-
Total	63	-	-

					balance of fund		loans outstanding			
					1	2				
					\$	\$				
6. Ontario Home Renewal Plan trust fund at year end					82	33,185	28,966			
7. Analysis of direct water and sewer billings as at December 31										
					number of residential units	1988 billings residential units	all other properties	computer use only		
					1	2	3	4		
						\$	\$			
Water										
In this municipality					39	32	5,058	-		
In other municipalities (specify municipality)										
--					40	-	-	-		
--					41	-	-	-		
--					42	-	-	-		
--					43	-	-	-		
--					64	-	-	-		
					number of residential units	1988 billings residential units	all other properties	computer use only		
					1	2	3	4		
						\$	\$			
Sewer										
In this municipality					44	-	-	-		
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, 1987					67	-	-	-		
Approved in 1988					68	-	-	-		
Financed in 1988					69	-	-	-		
No long term financing necessary					70	-	-	-		
Approved but not financed as at December 31, 1988					71	-	-	-		
Applications submitted but not approved as at Decemeber 31, 1988					72	-	-	-		
12. Forecast of total revenue fund expenditures										
					1989	1990	1991	1992	1993	
					1	2	3	4	5	
					\$	\$	\$	\$	\$	
					73	1,098,000	1,153,000	1,211,000	1,272,000	1,336,000