

1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23054

MUNICIPALITY OF: West Luther Tp

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

| |
|----------------|
| West Luther Tp |
|----------------|

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 | 637,078 | 100,158 | 358,865 | 178,055 |
| Direct water billings on ratepayers -- own municipality | 2 | - | - | | - |
| -- other municipalities | 3 | - | - | | - |
| Sewer surcharge on direct water billings -- own municipality | 4 | - | - | | - |
| -- other municipalities | 5 | - | - | | - |
| Subtotal | 6 | 637,078 | 100,158 | 358,865 | 178,055 |
| PAYMENTS IN LIEU OF TAXATION | | | | | |
| Canada | 7 | - | - | - | - |
| Canada Enterprises | 8 | - | - | - | - |
| Ontario | | | | | |
| The Municipal Tax Assistance Act | 9 | 1,774 | 654 | | 1,120 |
| The Municipal Act, section 157 | 10 | - | - | | - |
| Other | 11 | - | - | | - |
| Ontario Enterprises | | | | | |
| Ontario Housing Corporation | 12 | - | - | - | - |
| Ontario Hydro | 13 | 41 | 6 | 24 | 11 |
| Liquor Control Board of Ontario | 14 | - | - | - | - |
| Other | 15 | - | - | - | - |
| Municipal enterprises | 16 | - | - | - | - |
| Other municipalities and enterprises | 17 | - | - | - | - |
| Subtotal | 18 | 1,815 | 660 | 24 | 1,131 |
| ONTARIO UNCONDITIONAL GRANTS | | | | | |
| Per Household General | 19 | 10,710 | - | - | 10,710 |
| Per Household Police | 20 | - | - | - | - |
| Transitional amd special assistance | 22 | - | - | - | - |
| Resource Equalization | 23 | - | - | - | - |
| General Support | 24 | 14,102 | - | - | 14,102 |
| Northern Special Support | 25 | - | - | - | - |
| Apportionment Guarantee | 26 | - | - | - | - |
| Revenue Guarantee | 27 | 16,672 | - | - | 16,672 |
| Subtotal | 28 | 41,484 | - | - | 41,484 |
| REVENUES FOR SPECIFIC FUNCTIONS | | | | | |
| Ontario specific grants | 29 | 107,165 | | | 107,165 |
| Canada specific grants | 30 | - | | | - |
| Other municipalities - grants and fees | 31 | 16,501 | | | 16,501 |
| Fees and service charges | 32 | 125,424 | | | 125,424 |
| Subtotal | 33 | 249,090 | | | 249,090 |
| OTHER REVENUES | | | | | |
| Trailer revenue and licences | 34 | - | | | - |
| Licences and permits | 35 | 5,713 | - | - | 5,713 |
| Fines | 37 | - | | | - |
| Penalties and interest on taxes | 38 | 15,405 | | | 15,405 |
| Investment income - from own funds | 39 | - | | | - |
| - other | 40 | 2,184 | | | 2,184 |
| Sales of publications, equipment, etc | 42 | - | | | - |
| Contributions from capital fund | 43 | - | | | - |
| Contributions from reserves and reserve funds | 44 | 20,000 | | | 20,000 |
| Contributions from non-consolidated entities | 45 | - | | | - |
| -- | 46 | - | | | - |
| -- | 47 | - | | | - |
| -- | 48 | - | | | - |
| Sale of Land | 49 | - | | | - |
| Subtotal | 50 | 43,302 | - | - | 43,302 |
| TOTAL REVENUE | 51 | 972,769 | 100,818 | 358,889 | 513,062 |

For the year ended December 31, 1988.

West Luther Tp

2LT - OP

II. Upper tier purposes

[illegible]

For the year ended December 31, 1988.

West Luther Tp

2LT - OP
4

III. School board purposes

Elementary public

Elementary separate

Secondary public

Public consolidated[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 | 37,119 | - | - | 75.352000 | - | 2,797 | - | - | - | - | - | 2,797 |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Separate consolidated | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Total all school board taxation | 0 | | | | | | 347,261 | 8,590 | 428 | 2,586 | - | - | 358,865 |

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

West Luther Tp

3
7

| | | Ontario Specific Grants | Canada Grants | other municipalities grants, fees and service charges | fees and service charges |
|--|----|-------------------------------|------------------|--|--------------------------------|
| | | 1 | 2 | 3 | 4 |
| | | \$ | \$ | \$ | \$ |
| General Government | 1 | - | - | - | 663 |
| Protection to Persons and Property | | | | | |
| Fire | 2 | - | - | - | - |
| Police | 3 | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - |
| Protective inspection and control | 5 | 500 | - | - | - |
| Emergency measures | 6 | - | - | - | - |
| Subtotal | 7 | 500 | - | - | - |
| Transportation services | | | | | |
| Roadways | 8 | 91,810 | - | 16,501 | 13,173 |
| Winter Control | 9 | - | - | - | - |
| Transit | 10 | - | - | - | - |
| Parking | 11 | - | - | - | - |
| Street Lighting | 12 | - | - | - | 3,129 |
| Air Transportation | 13 | - | - | - | - |
| -- | 14 | - | - | - | - |
| Subtotal | 15 | 91,810 | - | 16,501 | 16,302 |
| 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 | 6,000 | - | - | 8,843 |
| Libraries | 38 | - | - | - | - |
| Other Cultural | 39 | - | - | - | - |
| Subtotal | 40 | 6,000 | - | - | 8,843 |
| Planning and Development | | | | | |
| Planning and Development | 41 | - | - | - | 5,275 |
| Commercial and Industrial | 42 | - | - | - | - |
| Residential Development | 43 | - | - | - | - |
| Agriculture and Reforestation | 44 | 8,855 | - | - | - |
| Tile Drainage and Shoreline Assistance | 45 | - | - | - | 94,341 |
| -- | 46 | - | - | - | - |
| Subtotal | 47 | 8,855 | - | - | 99,616 |
| Electricity | 48 | - | - | - | - |
| Gas | 49 | - | - | - | - |
| Telephone | 50 | - | - | - | - |
| Total | 51 | 107,165 | - | 16,501 | 125,424 |

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality

| |
|----------------|
| West Luther 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 | 44,814 | - | 24,062 | 6,000 | - | - | 74,876 |
| Protection to Persons and Property | | | | | | | | |
| Fire | 2 | - | - | 14,050 | 960 | - | - | 15,010 |
| Police | 3 | - | - | - | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - | 5,517 | - | 5,517 |
| Protective inspection and control | 5 | 4,853 | - | 1,334 | - | - | - | 6,187 |
| Emergency measures | 6 | - | - | - | - | - | - | - |
| Subtotal | 7 | 4,853 | - | 15,384 | 960 | 5,517 | - | 26,714 |
| Transportation services | | | | | | | | |
| Roadways | 8 | 87,531 | - | 70,057 | 34,763 | - | - | 192,351 |
| Winter Control | 9 | - | - | - | - | - | - | - |
| Transit | 10 | - | - | - | - | - | - | - |
| Parking | 11 | - | - | - | - | - | - | - |
| Street Lighting | 12 | - | - | 2,169 | 373 | - | - | 2,542 |
| Air Transportation | 13 | - | - | - | - | - | - | - |
| -- | 14 | - | - | - | - | - | - | - |
| Subtotal | 15 | 87,531 | - | 72,226 | 35,136 | - | - | 194,893 |
| Environmental services | | | | | | | | |
| Sanitary Sewer System | 16 | - | - | - | - | - | - | - |
| Storm Sewer System | 17 | - | - | - | - | - | - | - |
| Waterworks System | 18 | - | - | - | - | - | - | - |
| Garbage Collection | 19 | - | - | - | - | - | - | - |
| Garbage Disposal | 20 | - | - | 4,703 | 1,717 | - | - | 6,420 |
| Pollution Control | 21 | - | - | - | - | - | - | - |
| -- | 22 | - | - | - | - | - | - | - |
| Subtotal | 23 | - | - | 4,703 | 1,717 | - | - | 6,420 |
| 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 | 1,625 | - | 19,739 | - | 300 | - | 21,664 |
| Libraries | 38 | - | - | - | - | - | - | - |
| Other Cultural | 39 | - | - | - | - | - | - | - |
| Subtotal | 40 | 1,625 | - | 19,739 | - | 300 | - | 21,664 |
| Planning and Development | | | | | | | | |
| Planning and Development | 41 | 4,834 | - | 250 | - | - | - | 5,084 |
| Commercial and Industrial | 42 | - | - | - | - | - | - | - |
| Residential Development | 43 | - | - | - | - | - | - | - |
| Agriculture and Reforestation | 44 | 250 | 6,354 | 18,064 | - | 750 | - | 25,418 |
| Tile Drainage and Shoreline Assistance | 45 | - | 96,379 | - | - | - | - | 96,379 |
| -- | 46 | - | - | - | - | - | - | - |
| Subtotal | 47 | 5,084 | 102,733 | 18,314 | - | 750 | - | 126,881 |
| Electricity | 48 | - | - | - | - | - | - | - |
| Gas | 49 | - | - | - | - | - | - | - |
| Telephone | 50 | - | - | - | - | - | - | - |
| Total | 51 | 143,907 | 102,733 | 154,428 | 43,813 | 6,567 | - | 451,448 |

| | | | |
|---|----|---------|----|
| | | 1 | \$ |
| Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year | 1 | 30,807 | |
| Source of Financing | | | |
| Contributions from Own Funds | | | |
| Revenue Fund | 2 | 37,813 | |
| Reserves and Reserve Funds | 3 | - | |
| Subtotal | 4 | 37,813 | |
| 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 | 30,400 | |
| Serial Debentures | 13 | - | |
| Sinking Fund Debentures | 14 | - | |
| Long Term Bank Loans | 15 | - | |
| Long Term Reserve Fund Loans | 16 | - | |
| - - | 17 | - | |
| Subtotal * | 18 | 30,400 | |
| Grants and Loan Forgiveness | | | |
| Ontario | 20 | 176,894 | |
| Canada | 21 | - | |
| Other Municipalities | 22 | 416 | |
| Subtotal | 23 | 177,310 | |
| Other Financing | | | |
| Prepaid Special Charges | 24 | 15,324 | |
| Proceeds From Sale of Land and Other Capital Assets | 25 | 31,069 | |
| Investment Income | | | |
| From Own Funds | 26 | - | |
| Other | 27 | - | |
| Donations | 28 | - | |
| -- | 30 | - | |
| -- | 31 | - | |
| Subtotal | 32 | 46,393 | |
| Total Sources of Financing | 33 | 291,916 | |
| Applications | | | |
| Own Expenditures | | | |
| Short Term Interest Costs | 34 | - | |
| Other | 35 | 279,727 | |
| Subtotal | 36 | 279,727 | |
| Transfer of Proceeds From Long Term Liabilities to: | | | |
| Other Municipalities | 37 | - | |
| Unconsolidated Local Boards | 38 | - | |
| Individuals | 39 | 30,400 | |
| Subtotal | 40 | 30,400 | |
| Transfers to Reserves, Reserve Funds and the Revenue Fund | 41 | - | |
| Total Applications | 42 | 310,127 | |
| Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year | 43 | 49,018 | |
| 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 | 49,018 | |
| - Proceeds From Long Term Liabilities | 46 | - | |
| - Transfers From Reserves and Reserve Funds | 47 | - | |
| - - | 48 | - | |
| Total Unfinanced Capital Outlay (Unexpended Capital Financing) | 49 | 49,018 | |
| * - 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

West Luther Tp

610

| | | CAPITAL GRANTS | | | TOTAL OWN EXPENDITURES |
|--|----|----------------|---------------|----------------------|------------------------|
| | | Ontario Grants | Canada Grants | Other municipalities | |
| | | 1 | 2 | 3 | 4 |
| | | \$ | \$ | \$ | \$ |
| General Government | 1 | - | - | - | - |
| Protection to Persons and Property | | | | | |
| Fire | 2 | - | - | - | 960 |
| Police | 3 | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - |
| Protective inspection and control | 5 | - | - | - | - |
| Emergency measures | 6 | - | - | - | - |
| Subtotal | 7 | - | - | - | 960 |
| Transportation services | | | | | |
| Roadways | 8 | 169,290 | - | - | 247,690 |
| Winter Control | 9 | - | - | - | - |
| Transit | 10 | - | - | - | - |
| Parking | 11 | - | - | - | - |
| Street Lighting | 12 | - | - | - | 373 |
| Air Transportation | 13 | - | - | - | - |
| -- | 14 | - | - | - | - |
| Subtotal | 15 | 169,290 | - | - | 248,063 |
| Environmental services | | | | | |
| Sanitary Sewer System | 16 | - | - | - | - |
| Storm Sewer System | 17 | - | - | - | - |
| Waterworks System | 18 | - | - | - | - |
| Garbage Collection | 19 | - | - | - | - |
| Garbage Disposal | 20 | - | - | - | 1,717 |
| Pollution Control | 21 | - | - | - | - |
| -- | 22 | - | - | - | - |
| Subtotal | 23 | - | - | - | 1,717 |
| 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 | 7,604 | - | 416 | 28,987 |
| Tile Drainage and Shoreline Assistance | 45 | | | | |
| -- | 46 | - | - | - | - |
| Subtotal | 47 | 7,604 | - | 416 | 28,987 |
| Electricity | 48 | - | - | - | - |
| Gas | 49 | - | - | - | - |
| Telephone | 50 | - | - | - | - |
| Total | 51 | 176,894 | - | 416 | 279,727 |

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

| |
|----------------|
| West Luther Tp |
|----------------|

7
11

| | | 1 | \$ |
|--|-------------|---------|----|
| General Government | 1 | - | |
| Protection to Persons and Property | | | |
| Fire | 2 | - | |
| Police | 3 | - | |
| Conservation Authority | 4 | - | |
| Protective inspection and control | 5 | - | |
| Emergency measures | 6 | - | |
| | Subtotal 7 | - | |
| Transportation services | | | |
| Roadways | 8 | - | |
| Winter Control | 9 | - | |
| Transit | 10 | - | |
| Parking | 11 | - | |
| Street Lighting | 12 | - | |
| Air Transportation | 13 | - | |
| -- | 14 | - | |
| | Subtotal 15 | - | |
| Environmental services | | | |
| Sanitary Sewer System | 16 | - | |
| Storm Sewer System | 17 | - | |
| Waterworks System | 18 | - | |
| Garbage Collection | 19 | - | |
| Garbage Disposal | 20 | - | |
| Pollution Control | 21 | - | |
| -- | 22 | - | |
| | Subtotal 23 | - | |
| Health Services | | | |
| Public Health Services | 24 | - | |
| Public Health Inspection and Control | 25 | - | |
| Hospitals | 26 | - | |
| Ambulance Services | 27 | - | |
| Cemeteries | 28 | - | |
| -- | 29 | - | |
| | Subtotal 30 | - | |
| Social and Family Services | | | |
| General Assistance | 31 | - | |
| Assistance to Aged Persons | 32 | - | |
| Assitance to Children | 33 | - | |
| Day Nurseries | 34 | - | |
| -- | 35 | - | |
| | Subtotal 36 | - | |
| Recreation and Cultural Services | | | |
| Parks and Recreation | 37 | - | |
| 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 | 15,663 | |
| Tile Drainage and Shoreline Assistance | 45 | 371,358 | |
| -- | 46 | - | |
| | Subtotal 47 | 387,021 | |
| Electricity | 48 | - | |
| Gas | 49 | - | |
| Telephone | 50 | - | |
| | Total 51 | 387,021 | |

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

West Luther 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 | 371,358 |
| : To Canada and agencies | | | 2 | - |
| : To other | | | 3 | 15,663 |
| | Subtotal | | 4 | 387,021 |
| 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 | 387,021 |
| Amount reported in line 15 analyzed as follows: | | | | |
| Sinking fund debentures | | | 16 | - |
| Installment (serial) debentures | | | 17 | 387,021 |
| 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

West Luther Tp

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 | 68,686 | 34,047 | | | | |
| - 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 | 68,686 | 34,047 | | | | |
| 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 | 67,091 | 31,529 | - | - | - | - |
| 1990 | 61 | 61,746 | 26,288 | - | - | - | - |
| 1991 | 62 | 58,417 | 24,054 | - | - | - | - |
| 1992 | 63 | 52,022 | 16,132 | - | - | - | - |
| 1993 | 64 | 46,998 | 11,894 | - | - | - | - |
| 1994-1998 | 65 | 100,747 | 23,784 | - | - | - | - |
| 1999 onwards | 79 | - | - | - | - | - | - |
| interest to be earned on sinking funds * | 69 | - | - | - | - | - | - |
| Downtown revitalization program | 70 | - | - | - | - | - | - |
| Total | 71 | 387,021 | 133,681 | - | - | - | - |
| * 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

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Luther Tp

For the year ended December 31, 1988.

| | | 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 | | 50,686 | 723 | 51,409 | | | | | | | |
| Special pupose requisitions | | | | | | | | | | | | |
| Water rate | 2 | | - | - | - | | | | | | | |
| Transit rate | 3 | | - | - | - | | | | | | | |
| Sewer rate | 4 | | - | - | - | | | | | | | |
| Library rate | 5 | | 9,019 | - | 9,019 | | | | | | | |
| Road rate | 6 | | 40,364 | - | 40,364 | | | | | | | |
| -- | 7 | | - | - | - | | | | | | | |
| -- | 8 | | - | - | - | | | | | | | |
| Payments in lieu of taxes | 9 | | - | - | - | | | | | | | |
| Telephone and telegraph taxation | 10 | | - | - | - | | | | | | | |
| Subtotal levied by mill rate -- general | 11 | 17 | 100,069 | 723 | 100,792 | 98,246 | 1,912 | - | 660 | - | 100,818 | 43 |
| Special purpose requisitions | | | | | | | | | | | | |
| Water | 12 | | - | - | - | | | | | | | |
| Transit | 13 | | - | - | - | | | | | | | |
| Sewer | 14 | | - | - | - | | | | | | | |
| Library | 15 | | - | - | - | | | | | | | |
| -- | 16 | | - | - | - | | | | | | | |
| -- | 17 | | - | - | - | | | | | | | |
| Subtotal levied by mill rate -- special areas | 18 | - | - | - | - | - | - | - | - | - | - | - |
| Speical charges | | | | | | | | | | | | |
| Direct water billings | 19 | - | - | - | - | - | - | - | - | - | - | - |
| Sewer surcharge on direct water billings | 20 | - | - | - | - | - | - | - | - | - | - | - |
| | 21 | - | - | - | - | - | - | - | - | - | - | - |
| Total region or county | 22 | 17 | 100,069 | 723 | 100,792 | 98,246 | 1,912 | - | 660 | - | 100,818 | 43 |

1988 FINANCIAL INFORMATION RETURN

Municipality

West Luther Tp

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

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 | - | 171,001 | 1,330 | - | 172,331 | 168,632 | 3,687 | 13 | - | 172,332 | 1 |
| | -- | 31 | - | - | - | - | - | - | - | - | - | - | - |
| | Elementary separate (specify) | | | | | | | | | | | | |
| | -- | 40 | - | 18,959 | 70 | - | 19,029 | 19,029 | - | - | - | 19,029 | - |
| | -- | 41 | - | 2,913 | - | - | 2,913 | 2,913 | - | - | - | 2,913 | - |
| | -- | 42 | - | - | - | - | - | - | - | - | - | - | - |
| | Secondary Public (specify) | | | | | | | | | | | | |
| | -- | 50 | - | 145,369 | 1,130 | - | 146,499 | 143,235 | 3,254 | 11 | - | 146,500 | 1 |
| | -- | 51 | - | - | - | - | - | - | - | - | - | - | - |
| | Secondary separate (specify) | | | | | | | | | | | | |
| | -- | 70 | - | 15,262 | 56 | - | 15,318 | 15,318 | - | - | - | 15,318 | - |
| -- | 71 | - | 2,797 | - | - | 2,797 | 2,797 | - | - | - | 2,797 | - | |
| -- | 72 | - | - | - | - | - | - | - | - | - | - | - | |
| Total school boards | 36 | - | 356,301 | 2,586 | - | 358,887 | 351,924 | 6,941 | 24 | - | 358,889 | 2 | |

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

| |
|----------------|
| West Luther Tp |
|----------------|

10
15

| | | | |
|--|----|---------|----|
| | | 1 | \$ |
| Balance at the beginning of the year | 1 | 110,000 | |
| Revenues | | | |
| Contributions from revenue fund | 2 | 6,000 | |
| 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 | 6,000 | |
| Expenditures | | | |
| Transferred to capital fund | 14 | - | |
| Transferred to revenue fund | 15 | 20,000 | |
| Charges for long term liabilities - principal and interest | 16 | - | |
| -- | 63 | - | |
| -- | 20 | - | |
| -- | 21 | - | |
| Total expenditure | 22 | 20,000 | |
| Balance at end of year for: | | | |
| Reserves | 23 | 96,000 | |
| Reserve Funds | 24 | - | |
| Total | 25 | 96,000 | |
| Analysed as follows: | | | |
| Working funds | 26 | 96,000 | |
| Contingencies | 27 | - | |
| 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 | - | |
| - 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 | 96,000 | |

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Luther Tp

For the year ended December 31, 1988.

| | | 1 | 2 |
|--|----|---------|---|
| | | \$ | \$ |
| ASSETS | | | portion of cash not in chartered banks |
| Current assets | | | |
| Cash | 1 | 77,363 | - |
| Accounts receivable | | | |
| Canada | 2 | - | |
| Ontario | 3 | 13,756 | |
| Region or county | 4 | - | |
| Other municipalities | 5 | - | |
| School Boards | 6 | - | portion of taxes |
| Waterworks | 7 | - | receivable for |
| Other (including unorganized areas) | 8 | 2,961 | business taxes |
| Taxes receivable | | | |
| Current year's levies | 9 | 75,537 | - |
| Previous year's levies | 10 | 8,009 | - |
| Prior year's levies | 11 | 2,564 | - |
| Penalties and interest | 12 | 6,986 | - |
| Less allowance for uncollectables (negative) | 13 | - | - |
| Investments | | | |
| Canada | 14 | - | |
| Provincial | 15 | - | |
| Municipal | 16 | - | |
| Other | 17 | - | |
| Other current assets | 18 | - | portion of line 20 |
| Capital outlay to be recovered in future years | 19 | 387,021 | for tax sale / tax |
| Other long term assets | 20 | - | registration |
| | 21 | 574,197 | - |
| Total | | | |

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

| |
|----------------|
| West Luther 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 | - | | |
| School Boards | 30 | - | | |
| Trade accounts payable | 31 | 86,000 | | |
| Other | 32 | 5,857 | | |
| Other current liabilities | 33 | - | | |
| Net long term liabilities | | | | |
| Recoverable from the Consolidated Revenue Fund | | | | |
| - general tax rates | 34 | - | | |
| - special area rates and special charges | 35 | - | | |
| - benefitting landowners | 36 | 387,021 | | |
| - 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 | 96,000 | | |
| Accumulated net revenue (deficit) | | | | |
| General revenue | 42 | 932 | | |
| Special charges and special areas (specify) | | | | |
| -- | 43 | - | | |
| -- | 44 | - | | |
| -- | 45 | 32,647 | | |
| -- | 46 | - | | |
| Consolidated local boards (specify) | | | | |
| Transit operations | 47 | - | | |
| Water operations | 48 | - | | |
| Libraries | 49 | - | | |
| Cemetaries | 50 | - | | |
| Recreation, community centres and arenas | 51 | 14,713 | | |
| -- | 52 | - | | |
| -- | 53 | - | | |
| -- | 54 | - | | |
| -- | 55 | - | | |
| Region or county | 56 | 43 | | |
| School boards | 57 | 2 | | |
| Unexpended capital financing / (unfinanced capital outlay) | 58 | - 49,018 | | |
| Total | 59 | 574,197 | | |

STATISTICAL DATA

For the year ended December 31, 1988.

| | | | |
|--|----|---|--|
| | | 1 | |
| 1. Number of continuous full time employees as at December 31 | | | |
| Administration | 1 | 1 | |
| Non-line Department Support Staff | 2 | - | |
| Fire | 3 | - | |
| Police | 4 | - | |
| Transit | 5 | - | |
| Public Works | 6 | 3 | |
| Health Services | 7 | - | |
| Homes for the Aged | 8 | - | |
| Other Social Services | 9 | - | |
| Parks and Recreation | 10 | - | |
| Libraries | 11 | - | |
| Planning | 12 | - | |
| Total | 13 | 4 | |
| | | continuous full time employees December 31 | |
| | | other | |
| 2. Total expenditures during the year on: | | 1 \$ | 2 \$ |
| Wages and salaries | 14 | 115,464 | 13,867 |
| Employee benefits | 15 | 14,576 | - |
| | | 1 \$ | |
| 3. Reductions of tax roll during the year (lower tier municipalities only) | | | |
| Cash collections: Current year's tax | 16 | 660,005 | |
| Previous years' tax | 17 | 49,617 | |
| Penalties and interest | 18 | 13,617 | |
| Subtotal | 19 | 723,239 | |
| 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 | | |
| - recoverable from upper tier and school boards | | 347 | |
| - recoverable from general municipal revenues | 25 | 130 | |
| 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 | 723,716 | |
| Amounts added to the tax roll for collection purposes only | 30 | 98,941 | |
| 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 | 19880228 | |
| Due date of last installment (YYYYMMDD) | 33 | 0 | |
| Final billings: Number of installments | 34 | 2 | |
| Due date of first installment (YYYYMMDD) | 35 | 19880630 | |
| Due date of last installment (YYYYMMDD) | 36 | 19880930 | |
| | | \$ | |
| 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 \$ |
| 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 | 79,658 | 64,004 | | |
| 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 | - | - | - | |
| 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 | 217,500 | - | 217,500 | |
| Approved in 1988 | | | | | 68 | - | - | - | |
| Financed in 1988 | | | | | 69 | 30,400 | - | 30,400 | |
| No long term financing necessary | | | | | 70 | - | - | - | |
| Approved but not financed as at December 31, 1988 | | | | | 71 | 187,100 | - | 187,100 | |
| 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 | | | | | 470,000 | 490,000 | 515,000 | 545,000 | 570,000 |