

1989 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23054

MUNICIPALITY OF: West Luther Tp

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1989.

Municipality

West Luther 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	693,675	104,721	400,965	187,989
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	693,675	104,721	400,965	187,989
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	1,852	677		1,175
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	45	7	26	12
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	1,897	684	26	1,187
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	41,484	-	-	41,484
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	105,851			105,851
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	21,416			21,416
Fees and service charges	32	125,596			125,596
Subtotal	33	252,863			252,863
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	8,178	-	-	8,178
Fines	37	-			-
Penalties and interest on taxes	38	16,538			16,538
Investment income - from own funds	39	-			-
- other	40	4,818			4,818
Sales of publications, equipment, etc	42	-			-
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	-			-
Subtotal	50	29,534	-	-	29,534
TOTAL REVENUE	51	1,019,453	105,405	400,991	513,057

For the year ended December 31, 1989.

West Luther Tp

[illegible]

For the year ended December 31, 1989.

West Luther Tp

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II. Upper tier purposes

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1989.

Municipality

West Luther Tp

2LT - OP
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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	36,030	-	-	92.673000	-	3,339	-	-	24	-	-	3,363
Separate consolidated													
Total all school board taxation	0						389,428	8,985	431	2,031	44	46	400,965

For the year ended December 31, 1989.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1989.

This Schedule Not Required For This Municipality

[illegible]

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1989.

Municipality

West Luther 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	-	-	-	1,297
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	90,007	-	21,416	3,544
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	1,227
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	90,007	-	21,416	4,771
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	-	-	9,336
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	6,000	-	-	9,336
Planning and Development					
Planning and Development	41	-	-	-	13,500
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	9,344	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	96,692
--	46	-	-	-	-
Subtotal	47	9,344	-	-	110,192
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	105,851	-	21,416	125,596

1989 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		West Luther Tp						
		48						
For the year ended December 31, 1989.								
		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	55,131	-	17,428	23,620	-	-	96,179
Protection to Persons and Property								
Fire	2	-	-	14,593	6,788	-	-	21,381
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	5,909	-	5,909
Protective inspection and control	5	6,218	-	1,577	-	-	-	7,795
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	6,218	-	16,170	6,788	5,909	-	35,085
Transportation services								
Roadways	8	98,979	-	77,976	35,725	-	-	212,680
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	1,412	-	-	-	1,412
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	98,979	-	79,388	35,725	-	-	214,092
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	2,068	680	-	-	2,748
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	2,068	680	-	-	2,748
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	1,700	-	25,200	15,482	250	-	42,632
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	1,700	-	25,200	15,482	250	-	42,632
Planning and Development								
Planning and Development	41	8,129	-	1,309	312	-	-	9,750
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	6,354	18,689	-	655	-	25,698
Tile Drainage and Shoreline Assistance	45	-	96,323	-	-	-	-	96,323
--	46	-	-	-	-	-	-	-
Subtotal	47	8,129	102,677	19,998	312	655	-	131,771
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	170,157	102,677	160,252	82,607	6,814	-	522,507

1989 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	West Luther Tp	59
For the year ended December 31, 1989.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	49,018
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	60,607
Reserves and Reserve Funds	3	-
Subtotal	4	60,607
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	94,400
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	94,400
Grants and Loan Forgiveness		
Ontario	20	133,380
Canada	21	-
Other Municipalities	22	3,626
Subtotal	23	137,006
Other Financing		
Prepaid Special Charges	24	18,478
Proceeds From Sale of Land and Other Capital Assets	25	15,492
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	700
--	30	-
--	31	-
Subtotal	32	34,670
Total Sources of Financing	33	326,683
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	312,611
Subtotal	36	312,611
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	94,400
Subtotal	40	94,400
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	407,011
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	129,346
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	129,346
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	129,346
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1989.

Municipality

West Luther Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	1,620
Protection to Persons and Property					
Fire	2	-	-	-	6,788
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	6,788
Transportation services					
Roadways	8	116,193	-	-	240,356
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	116,193	-	-	240,356
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	680
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	680
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	7,920	-	2,500	26,602
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	7,920	-	2,500	26,602
Planning and Development					
Planning and Development	41	-	-	-	312
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	9,267	-	1,126	36,253
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	9,267	-	1,126	36,565
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	133,380	-	3,626	312,611

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1989.

Municipality

West Luther 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	10,954	
Tile Drainage and Shoreline Assistance	45	399,244	
--	46	-	
	Subtotal 47	410,198	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	410,198	

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

West Luther Tp

For the year ended December 31, 1989.

		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	399,244
: To Canada and agencies		2	-
: To other		3	10,954
Subtotal		4	410,198
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	410,198
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	410,198
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	-

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1989.

West Luther Tp

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. 1989 Debt Charges							
				principal		interest	
				1		2	
				\$		\$	
Recovered from the consolidated revenue fund				50	-	-	
- general tax rates *				51	-	-	
- special are rates and special charges				52	71,222	31,455	
- benefitting landowners				53	-	-	
- user rates (consolidated entities)				54	-	-	
Recovered from reserve funds				55	-	-	
Recovered from unconsolidated entities				57	-	-	
- hydro				56	-	-	
- gas and telephone				58	-	-	
--				59	-	-	
--				60	-	-	
--				61	-	-	
--				62	-	-	
Total				78	71,222	31,455	
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
		\$	\$	\$	\$	\$	\$
1990	60	58,894	33,090	-	-	-	-
1991	61	48,997	28,248	-	-	-	-
1992	62	36,554	24,185	-	-	-	-
1993	63	31,648	21,260	-	-	-	-
1994	64	24,614	18,728	-	-	-	-
1995-1999	65	209,491	45,678	-	-	-	-
2000 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	410,198	171,189	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
				1			
				\$			
1990	72			-			
1991	73			-			
1992	74			-			
1993	75			-			
1994	76			-			
Total				77	-		
10. Other notes (attach supporting schedules as required)							

1989 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Luther Tp

For the year ended December 31, 1989.

		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		55,969	305	56,270							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		9,586	51	9,637							
Road rate	6		39,358	199	39,557							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	43	104,913	555	105,464	102,672	2,049	-	684	-	105,405	16
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	43	104,913	555	105,464	102,672	2,049	-	684	-	105,405	16

1989 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Luther Tp

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For the year ended December 31, 1989.

		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	175,395	959	-	176,354	172,391	3,950	13	-	176,354	1
	--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)													
	--	40	-	20,214	73	-	20,287	20,287	-	-	-	20,287	-
	--	41	-	2,911	21	-	2,932	2,932	-	-	-	2,932	-
Secondary Public (specify)													
	--	42	-	-	-	-	-	-	-	-	-	-	-
	--	50	1	177,568	974	-	178,542	175,174	3,355	13	-	178,542	1
Secondary separate (specify)													
	--	51	-	-	-	-	-	-	-	-	-	-	-
	--	70	-	19,443	70	-	19,513	19,513	-	-	-	19,513	-
Total school boards													
	--	71	-	3,339	24	-	3,363	3,363	-	-	-	3,363	-
	--	72	-	-	-	-	-	-	-	-	-	-	-
	36	2	398,870	2,121	-	400,991	393,660	7,305	26	-	400,991	2	

1989 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1989.

Municipality

West Luther Tp

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		1	
		\$	
Balance at the beginning of the year	1	96,000	
Revenues			
Contributions from revenue fund	2	22,000	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	3,500	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	24	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
	Total revenue	13	25,524
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	118,000	
Reserve Funds	24	3,524	
	Total	25	121,524
Analysed as follows:			
Working funds	26	118,000	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workmens' 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	3,524	
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	121,524

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Luther Tp

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For the year ended December 31, 1989.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	48,108	-
Accounts receivable			
Canada	2	-	
Ontario	3	9,844	
Region or county	4	-	
Other municipalities	5	912	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	2,912	business taxes
Taxes receivable			
Current year's levies	9	66,173	-
Previous year's levies	10	12,098	-
Prior year's levies	11	1,981	-
Penalties and interest	12	6,341	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	410,198	
Other long term assets	20	-	-
Total	21	558,567	

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Luther Tp

For the year ended December 31, 1989.

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	113,016		
Other	32	1,107		
Other current liabilities	33	3,240		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	410,198		
- 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	121,524		
Accumulated net revenue (deficit)				
General revenue	42	342		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	33,016		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	5,484		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 16		
School boards	57	2		
Unexpended capital financing / (unfinanced capital outlay)	58	- 129,346		
Total	59	558,567		

STATISTICAL DATA

For the year ended December 31, 1989.

		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	3	
Public Works	6	-	
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	129,079	24,300
Employee benefits	15	16,779	-
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	723,302	
Previous years' tax	17	72,031	
Penalties and interest	18	17,183	
Subtotal	19	812,516	
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		251	
- recoverable from general municipal revenues	25	90	
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	812,857	
Amounts added to the tax roll for collection purposes only	30	96,141	
Business taxes written off under subsection 495(1) of the Municipal Act	81	-	
		1	
4. Tax due dates for 1989 (lower tier municipalities only)			
Interim billings: Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19890224	
Due date of last installment (YYYYMMDD)	33	0	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19890630	
Due date of last installment (YYYYMMDD)	36	19890929	
		\$	
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 1990	58	-	-
in 1991	59	-	-
in 1992	60	-	-
in 1993	61	-	-
in 1994	62	-	-
Total	63	-	-

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	75,564	49,812		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1989 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	1989 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, 1988					67	187,100	-	187,100	
Approved in 1989					68	-	-	-	
Financed in 1989					69	94,400	-	94,400	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1989					71	92,700	-	92,700	
Applications submitted but not approved as at Decemeber 31, 1989					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1990	1991	1992	1993	1994
					1	2	3	4	5
					\$	\$	\$	\$	\$
					73	550,000	578,000	640,000	670,000