

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 51016

MUNICIPALITY OF: Howland Tp

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

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	717,543	-	397,265	320,278
Direct water billings on ratepayers -- own municipality	2	6,498	-		6,498
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	724,041	-	397,265	326,776
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	1,981	-	-	1,981
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	264	-		264
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	10,491	-	-	10,491
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	12,736	-	-	12,736
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	23,010	-	-	23,010
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	44,006	-	-	44,006
General Support	24	19,495	-	-	19,495
Northern Special Support	25	74,491	-	-	74,491
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	3,760	-	-	3,760
Subtotal	28	164,762	-	-	164,762
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	472,338			472,338
Canada specific grants	30	4,292			4,292
Other municipalities - grants and fees	31	85,353			85,353
Fees and service charges	32	202,458			202,458
Subtotal	33	764,441			764,441
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	2,961	-	-	2,961
Fines	37	-			-
Penalties and interest on taxes	38	10,425			10,425
Investment income - from own funds	39	-			-
- other	40	38,258			38,258
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	9,344			9,344
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	1,148			1,148
Subtotal	50	62,136	-	-	62,136
TOTAL REVENUE	51	1,728,116	-	397,265	1,330,851

For the year ended December 31, 1990.

Howland Tp

2LT - OP

4

[illegible]

For the year ended December 31, 1990.

Howland Tp

II. Upper tier purposes

For the year ended December 31, 1990.

Howland Tp

2LT - OP
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III. School board purposes

Elementary public

Elementary separate

Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

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						364,131	23,002	4,774	5,052	306	-	397,265

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality
Howland Tp

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	16,505	-	-	6,754
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	5,200	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	5,200	-	-	-
Transportation services					
Roadways	8	195,045	-	-	6,391
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	195,045	-	-	6,391
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	31,396	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	15,000	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	46,396	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	1,950
--	29	-	-	-	-
Subtotal	30	-	-	-	1,950
Social and Family Services					
General Assistance	31	33,297	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	33,297	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	122,001	1,912	60,500	126,302
Libraries	38	5,994	-	-	-
Other Cultural	39	4,687	2,380	6,000	5,922
Subtotal	40	132,682	4,292	66,500	132,224
Planning and Development					
Planning and Development	41	43,213	-	18,853	55,139
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	43,213	-	18,853	55,139
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	472,338	4,292	85,353	202,458

1990 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Howland Tp						48
For the year ended December 31, 1990.								
		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	96,391	-	48,803	24,556	-	-	169,750
Protection to Persons and Property								
Fire	2	8,909	-	9,790	9,910	-	-	28,609
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	6,364	-	7,499	-	-	-	13,863
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	15,273	-	17,289	9,910	-	-	42,472
Transportation services								
Roadways	8	123,543	-	124,762	72,975	-	-	321,280
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	4,382	-	-	-	4,382
Air Transportation	13	-	-	-	-	29,356	-	29,356
--	14	-	-	-	-	-	-	-
Subtotal	15	123,543	-	129,144	72,975	29,356	-	355,018
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	41,269	-	-	-	41,269
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	9,409	-	24,369	42,069	-	-	75,847
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	9,409	-	65,638	42,069	-	-	117,116
Health Services								
Public Health Services	24	-	-	-	-	6,419	-	6,419
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	600	-	600
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	3,477	-	1,560	-	5,037
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	3,477	-	8,579	-	12,056
Social and Family Services								
General Assistance	31	-	-	-	-	40,087	-	40,087
Assistance to Aged Persons	32	-	-	-	-	20,786	-	20,786
Assitance to Children	33	-	-	-	-	1,505	-	1,505
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	2,098	-	2,098
Subtotal	36	-	-	-	-	64,476	-	64,476
Recreation and Cultural Services								
Parks and Recreation	37	104,098	-	120,456	64,428	116,000	-	404,982
Libraries	38	-	-	-	-	9,320	-	9,320
Other Cultural	39	13,133	-	15,173	-	-	-	28,306
Subtotal	40	117,231	-	135,629	64,428	125,320	-	442,608
Planning and Development								
Planning and Development	41	75,431	-	30,537	54,807	-	-	160,775
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	9,156	-	-	-	-	-	9,156
Subtotal	47	84,587	-	30,537	54,807	-	-	169,931
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	446,434	-	430,517	268,745	227,731	-	1,373,427

1990 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	Howland Tp	5
For the year ended December 31, 1990.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	212,938
Reserves and Reserve Funds	3	-
Subtotal	4	212,938
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	-
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	184,343
Canada	21	11,100
Other Municipalities	22	44,978
Subtotal	23	240,421
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	-
Total Sources of Financing	33	453,359
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	453,359
Subtotal	36	453,359
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	453,359
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	-

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

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	5,000	-	-	29,556
Protection to Persons and Property					
Fire	2	16,000	-	-	25,910
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	16,000	-	-	25,910
Transportation services					
Roadways	8	96,025	-	-	169,000
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	96,025	-	-	169,000
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	8,810	-	44,978	95,857
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	8,810	-	44,978	95,857
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	58,508	11,100	-	133,036
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	58,508	11,100	-	133,036
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	184,343	11,100	44,978	453,359

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Howland Tp

		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	-	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Howland Tp

For the year ended December 31, 1990.

			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	-

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Howland Tp

For the year ended December 31, 1990.

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. 1990 Debt Charges										
			principal		interest					
			1		2					
			\$		\$					
Recovered from the consolidated revenue fund			50		-					
- general tax rates *			51		-					
- special are rates and special charges			52		-					
- benefitting landowners			53		-					
- user rates (consolidated entities)			54		-					
Recovered from reserve funds			55		-					
Recovered from unconsolidated entities			56		-					
- hydro			57		-					
- gas and telephone			58		-					
--			59		-					
--			60		-					
--			61		-					
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		
		1		2		3		4		
		\$		\$		\$		\$		
1991		60		-		-		-		
1992		61		-		-		-		
1993		62		-		-		-		
1994		63		-		-		-		
1995		64		-		-		-		
1996-2000		65		-		-		-		
2001 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		
								\$		
1991								72		-
1992								73		-
1993								74		-
1994								75		-
1995								76		-
Total								77		-
10. Other notes (attach supporting schedules as required										

1990 FINANCIAL INFORMATION RETURN

Municipality

Howland Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

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1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Howland Tp

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For the year ended December 31, 1990.

		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	3,125	180,444	2,483	-	182,927	179,814	4,362	-	-	184,176	4,374
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	-	-	-	-	-	-	-	-	-	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	2,008	207,409	2,874	-	210,283	208,261	4,828	-	-	213,089	4,814
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	5,133	387,853	5,357	-	393,210	388,075	9,190	-	-	397,265	9,188

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Howland Tp

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		1	
		\$	
Balance at the beginning of the year	1	355,635	
Revenues			
Contributions from revenue fund	2	55,807	
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	55,807	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	9,344	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	9,344	
Balance at the end of the year for:			
Reserves	23	402,098	
Reserve Funds	24	-	
Total	25	402,098	
Analysed as follows:			
Working funds	26	285,705	
Contingencies	27	30,000	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	8,181	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	6,524	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	38,758	
- library	65	-	
- other cultural	66	7,930	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	25,000	
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	-	
Vacation Pay - Council	52	-	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	402,098	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Howland Tp

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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	374,471	-
Accounts receivable			
Canada	2	-	
Ontario	3	167,299	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	1,335	portion of taxes
Waterworks	7	950	receivable for
Other (including unorganized areas)	8	25,382	business taxes
Taxes receivable			
Current year's levies	9	75,762	1,764
Previous year's levies	10	13,881	179
Prior year's levies	11	6,918	-
Penalties and interest	12	5,183	117
Less allowance for uncollectables (negative)	13	- 7,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	8,550	
Other current assets	18	11,829	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	-	
Other long term assets	20	-	-
Total	21	684,560	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Howland Tp

For the year ended December 31, 1990.

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	10,260		
Region or county	28	-		
Other municipalities	29	58,000		
School Boards	30	-		
Trade accounts payable	31	121,536		
Other	32	39,330		
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	-		
- 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	402,098		
Accumulated net revenue (deficit)				
General revenue	42	21,950		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	11,404		
Recreation, community centres and arenas	51	- 1,214		
--	52	839		
--	53	11,169		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	9,188		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	684,560		

STATISTICAL DATA

For the year ended December 31, 1990.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	2	
Non-line Department Support Staff	2	-	
Fire	3	-	
Police	4	-	
Transit	5	-	
Public Works	6	4	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	3	
Libraries	11	-	
Planning	12	2	
Total	13	11	

		continuous full time employees December 31		other	
2. Total expenditures during the year on:		1 \$		2 \$	
Wages and salaries	14	299,216		48,471	
Employee benefits	15	37,977		2,569	

		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	624,059	
Previous years' tax	17	65,115	
Penalties and interest	18	14,011	
Subtotal	19	703,185	
Discounts allowed	20	-	
Tax adjustments under section 362 and 363 of the Municipal Act			
- amounts added to the roll (negative)	22	-	
- amounts written off	23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act			
- recoverable from upper tier and school boards	24	6,692	
- recoverable from general municipal revenues	25	5,536	
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	715,413	
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 1990 (lower tier municipalities only)			
Interim billings: Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19900430	
Due date of last installment (YYYYMMDD)	33	0	
Final billings: Number of installments	34	1	
Due date of first installment (YYYYMMDD)	35	19901031	
Due date of last installment (YYYYMMDD)	36	0	
		\$	
Supplementary taxes levied with1994 due date	37	-	

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1 \$	2 \$	3 \$	4 \$
Estimated to take place					
in 1992	58	-	-	-	-
in 1993	59	-	-	-	-
in 1994	60	-	-	-	-
in 1995	61	-	-	-	-
in 1996	62	-	-	-	-
Total	63	-	-	-	-

					balance of fund		loans outstanding					
					1		2					
					\$		\$					
6. Ontario Home Renewal Plan trust fund at year end					82		17,969		24,981			
7. Analysis of direct water and sewer billings as at December 31												
					number of residential units		1990 billings residential units		all other properties		computer use only	
					1		2		3		4	
					\$		\$		\$			
Water					39		29		5,560		938	
In this municipality												
In other municipalities (specify municipality)												
--					40		-		-		-	
--					41		-		-		-	
--					42		-		-		-	
--					43		-		-		-	
--					64		-		-		-	
					number of residential units		1990 billings residential units		all other properties		computer use only	
					1		2		3		4	
					\$		\$		\$			
Sewer					44		-		-		-	
In this municipality												
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, 1989					67		-		-		-	
Approved in 1990					68		-		-		-	
Financed in 1990					69		-		-		-	
No long term financing necessary					70		-		-		-	
Approved but not financed as at December 31, 1990					71		-		-		-	
Applications submitted but not approved as at Decemeber 31, 1990					72		-		-		-	
12. Forecast of total revenue fund expenditures												
					1991		1992		1993		1994	
					1		2		3		4	
					\$		\$		\$		\$	
73					1,440,000		1,510,000		1,590,000		1,670,000	