

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23054

MUNICIPALITY OF: West Luther Tp

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

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	748,463	104,864	443,538	200,061
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	748,463	104,864	443,538	200,061
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	1,898	666		1,232
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	48	7	28	13
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	1,946	673	28	1,245
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	11,280	-	-	11,280
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	12,771	-	-	12,771
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	17,433	-	-	17,433
Subtotal	28	41,484	-	-	41,484
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	165,668			165,668
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	21,795			21,795
Fees and service charges	32	117,582			117,582
Subtotal	33	305,045			305,045
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	8,380	-	-	8,380
Fines	37	-			-
Penalties and interest on taxes	38	17,872			17,872
Investment income - from own funds	39	-			-
- other	40	4,464			4,464
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	2,000			2,000
Subtotal	50	32,716	-	-	32,716
TOTAL REVENUE	51	1,129,654	105,537	443,566	580,551

For the year ended December 31, 1990.

West Luther Tp

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II. Upper tier purposes

[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	211,111	49	-	103.107000	121.303000	21,767	6	-	67	-	-	21,840
Separate consolidated													
Total all school board taxation	0						431,558	9,848	494	1,638	-	-	443,538

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

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	-	-	-	1,157
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	120	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	120	-	-	-
Transportation services					
Roadways	8	149,786	-	21,795	2,569
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	697
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	149,786	-	21,795	3,266
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	-	-	7,734
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	6,000	-	-	7,734
Planning and Development					
Planning and Development	41	-	-	-	18,550
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	9,762	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	86,875
--	46	-	-	-	-
Subtotal	47	9,762	-	-	105,425
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	165,668	-	21,795	117,582

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

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	63,364	-	25,584	32,699	-	-	121,647
Protection to Persons and Property								
Fire	2	-	-	15,351	-	-	-	15,351
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	5,674	-	5,674
Protective inspection and control	5	5,958	-	410	-	-	-	6,368
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	5,958	-	15,761	-	5,674	-	27,393
Transportation services								
Roadways	8	99,956	-	153,194	19,375	-	-	272,525
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	1,977	719	-	-	2,696
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	99,956	-	155,171	20,094	-	-	275,221
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	1,906	-	-	-	1,906
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	1,906	-	-	-	1,906
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	1,817	-	21,102	7,529	300	-	30,748
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	1,817	-	21,102	7,529	300	-	30,748
Planning and Development								
Planning and Development	41	6,977	-	1,353	-	-	-	8,330
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	6,354	19,523	2,700	563	-	29,140
Tile Drainage and Shoreline Assistance	45	-	97,190	-	-	-	-	97,190
--	46	-	-	-	-	-	-	-
Subtotal	47	6,977	103,544	20,876	2,700	563	-	134,660
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	178,072	103,544	240,400	63,022	6,537	-	591,575

1990 FINANCIAL INFORMATION RETURN		
Municipality		5
West Luther Tp		9
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1990.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	129,346
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	31,022
Reserves and Reserve Funds	3	13,965
Subtotal	4	44,987
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	76,300
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	76,300
Grants and Loan Forgiveness		
Ontario	20	141,804
Canada	21	-
Other Municipalities	22	1,459
Subtotal	23	143,263
Other Financing		
Prepaid Special Charges	24	23,109
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	23,109
Total Sources of Financing	33	287,659
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	88,928
Subtotal	36	88,928
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	76,300
Subtotal	40	76,300
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	165,228
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	6,915
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	6,915
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	6,915
* - 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

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	-	-	-	699
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	132,114	-	-	79,941
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	719
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	132,114	-	-	80,660
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	-	-	-	7,529
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	7,529
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	9,690	-	1,459	40
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	9,690	-	1,459	40
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	141,804	-	1,459	88,928

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

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	5,750	
Tile Drainage and Shoreline Assistance		45	410,431	
--		46	-	
	Subtotal	47	416,181	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	416,181	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

West Luther 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	410,431
: To Canada and agencies			2	-
: To other			3	5,750
	Subtotal		4	416,181
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	416,181
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	416,181
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, 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							
- general tax rates *	50	-	-	-	-		
- special are rates and special charges	51	-	-	-	-		
- benefitting landowners	52	70,317	33,227				
- 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	70,317	33,227				
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 \$
1991	60	54,262	33,295	-	-	-	-
1992	61	42,240	28,953	-	-	-	-
1993	62	37,789	25,574	-	-	-	-
1994	63	31,246	22,551	-	-	-	-
1995	64	24,743	20,052	-	-	-	-
1996-2000	65	225,901	49,698	-	-	-	-
2001 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	416,181	180,123	-	-	-	-
* 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

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Luther Tp

For the year ended December 31, 1990.

		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		56,521	207	56,728							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		10,771	40	10,811							
Road rate	6		37,888	140	38,028							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	-	16	105,180	387	105,567	102,774	2,090	-	673	-	46
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	16	105,180	387	105,567	102,774	2,090	-	673	-	46

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Luther Tp

9LT
13

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	1	215,224	815	-	216,039	212,145	3,880	15	-	216,040	2
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	25,459	79	-	25,538	25,463	75	-	-	25,538	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	179,397	677	-	180,074	176,118	3,941	13	-	180,072	- 1
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	21,849	67	-	21,916	21,840	76	-	-	21,916	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	2	441,929	1,638	-	443,567	435,566	7,972	28	-	443,566	1

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

West Luther Tp

10
15

		1	
		\$	
Balance at the beginning of the year	1	121,524	
Revenues			
Contributions from revenue fund	2	32,000	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	15,500	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	649	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
	Total revenue	13	48,149
Expenditures			
Transferred to capital fund	14	13,965	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
	Total expenditure	22	13,965
Balance at the end of the year for:			
Reserves	23	150,000	
Reserve Funds	24	5,708	
	Total	25	155,708
Analysed as follows:			
Working funds	26	150,000	
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	5,708	
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	155,708

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Luther Tp

For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	186,637	-
	Accounts receivable		
	Canada	2-	
	Ontario	39,882	
	Region or county	4-	
	Other municipalities	51,462	
	School Boards	6-	portion of taxes
	Waterworks	7-	receivable for
	Other (including unorganized areas)	85,242	business taxes
	Taxes receivable		
	Current year's levies	966,768	-
	Previous year's levies	1023,287	-
	Prior year's levies	11-	-
	Penalties and interest	128,072	-
	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	19416,181	for tax sale / tax registration
	Other long term assets	20-	-
	Total	21617,531	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Luther 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	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	16,187		
Other	32	5,357		
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	416,181		
- 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	155,708		
Accumulated net revenue (deficit)				
General revenue	42	982		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	22,702		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	4,134		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 46		
School boards	57	1		
Unexpended capital financing / (unfinanced capital outlay)	58	- 6,915		
Total	59	617,531		

STATISTICAL DATA

For the year ended December 31, 1990.

		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	137,756	23,718
Employee benefits	15	16,598	-
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	773,487	
Previous years' tax	17	56,965	
Penalties and interest	18	16,141	
Subtotal	19	846,593	
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		287	
- recoverable from general municipal revenues	25	102	
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	846,982	
Amounts added to the tax roll for collection purposes only	30	92,181	
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	19900228	
Due date of last installment (YYYYMMDD)	33	0	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19900629	
Due date of last installment (YYYYMMDD)	36	19900928	
		\$	
Supplementary taxes levied with1994 due date	37	2,130	
5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements	
	gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council
	forecast not yet submitted to the O.M.B or Council		
Estimated to take place	1 \$	2 \$	3 \$
in 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	72,219	65,543		
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									
In this municipality					39	-	-		
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									
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, 1989					67	92,700	-	92,700	
Approved in 1990					68	300,000	-	300,000	
Financed in 1990					69	76,300	-	76,300	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1990					71	316,400	-	316,400	
Applications submitted but not approved as at Decemeber 31, 1990					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1991	1992	1993	1994	1995
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					600,000	630,000	661,500	695,000	730,000