

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 51016

MUNICIPALITY OF: Howland Tp

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

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	779,866	-	423,628	356,238
Direct water billings on ratepayers -- own municipality	2	6,264	-		6,264
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	786,130	-	423,628	362,502
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	2,161	-	-	2,161
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	326	-		326
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	10,955	-	-	10,955
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	13,442	-	-	13,442
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	173,000	-	-	173,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	326,172			326,172
Canada specific grants	30	8,884			8,884
Other municipalities - grants and fees	31	107,209			107,209
Fees and service charges	32	228,903			228,903
Subtotal	33	671,168			671,168
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	6,235	-	-	6,235
Fines	37	-			-
Penalties and interest on taxes	38	15,229			15,229
Investment income - from own funds	39	-			-
- other	40	28,948			28,948
Sales of publications, equipment, etc	42	2,801			2,801
Contributions from capital fund	43	18,805			18,805
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	72,018	-	-	72,018
TOTAL REVENUE	51	1,715,758	-	423,628	1,292,130

For the year ended December 31, 1991.

Howland Tp

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[illegible]

For the year ended December 31, 1991.

Howland Tp

2LT - OP
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II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Howland Tp

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Elementary public

Elementary separate

Secondary publicPublic consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

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						391,744	25,023	4,787	1,870	142	62	423,628

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality
Howland Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	-	3,909	3,580	7,863
Protection to Persons and Property					
Fire	2	-	-	-	5,950
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	2,770	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	2,770	-	-	5,950
Transportation services					
Roadways	8	196,524	-	9,677	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	196,524	-	9,677	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	158
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	3,740	1,470	-	500
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	3,740	1,470	-	658
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	1,050
--	29	-	-	-	-
Subtotal	30	-	-	-	1,050
Social and Family Services					
General Assistance	31	38,622	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	38,622	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	28,306	-	68,533	150,971
Libraries	38	6,289	-	-	-
Other Cultural	39	8,605	1,274	6,600	4,405
Subtotal	40	43,200	1,274	75,133	155,376
Planning and Development					
Planning and Development	41	41,316	2,231	18,819	58,006
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	41,316	2,231	18,819	58,006
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	326,172	8,884	107,209	228,903

1991 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Howland Tp						
For the year ended December 31, 1991.								
		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	100,264	-	63,167	32,643	-	-	196,074
Protection to Persons and Property								
Fire	2	10,951	-	13,711	10,104	-	-	34,766
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	8,218	-	6,367	-	-	-	14,585
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	19,169	-	20,078	10,104	-	-	49,351
Transportation services								
Roadways	8	142,039	-	147,645	70,515	-	-	360,199
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	5,243	-	-	-	5,243
Air Transportation	13	-	-	-	-	13,000	-	13,000
--	14	-	-	-	-	-	-	-
Subtotal	15	142,039	-	152,888	70,515	13,000	-	378,442
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	4,846	-	-	-	4,846
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	10,989	-	18,794	22,658	-	-	52,441
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	10,989	-	23,640	22,658	-	-	57,287
Health Services								
Public Health Services	24	-	-	-	-	5,224	-	5,224
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	600	-	600
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	2,502	-	840	-	3,342
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	2,502	-	6,664	-	9,166
Social and Family Services								
General Assistance	31	-	-	-	-	46,952	-	46,952
Assistance to Aged Persons	32	-	-	-	-	22,354	-	22,354
Assitance to Children	33	-	-	-	-	1,641	-	1,641
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	2,212	-	2,212
Subtotal	36	-	-	-	-	73,159	-	73,159
Recreation and Cultural Services								
Parks and Recreation	37	127,815	-	187,786	5,230	-	-	320,831
Libraries	38	-	-	-	-	9,947	-	9,947
Other Cultural	39	14,147	-	7,201	15,133	-	-	36,481
Subtotal	40	141,962	-	194,987	20,363	9,947	-	367,259
Planning and Development								
Planning and Development	41	90,895	-	21,951	-	-	-	112,846
Commercial and Industrial	42	5,314	-	15,774	325	-	-	21,413
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	96,209	-	37,725	325	-	-	134,259
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	510,632	-	494,987	156,608	102,770	-	1,264,997

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	75,268	
Reserves and Reserve Funds	3	54,749	
Subtotal	4	130,017	
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	1,238,274	
Canada	21	13,200	
Other Municipalities	22	14,012	
Subtotal	23	1,265,486	
Other Financing			
Prepaid Special Charges	24	67,693	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	7,150	
--	30	-	
--	31	-	
Subtotal	32	74,843	
Total Sources of Financing	33	1,470,346	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	1,451,541	
Subtotal	36	1,451,541	
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	18,805	
Total Applications	42	1,470,346	
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	-	

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

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	-	-	-	5,018
Protection to Persons and Property					
Fire	2	-	-	-	11,517
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	11,517
Transportation services					
Roadways	8	281,976	-	-	332,487
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	281,976	-	-	332,487
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	728,318	-	-	777,206
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	4,862	-	2,512	10,032
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	733,180	-	2,512	787,238
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	36,945	-	8,000	79,566
Libraries	38	-	-	-	-
Other Cultural	39	135,323	13,200	3,500	167,363
Subtotal	40	172,268	13,200	11,500	246,929
Planning and Development					
Planning and Development	41	-	-	-	550
Commercial and Industrial	42	50,850	-	-	67,802
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	50,850	-	-	68,352
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,238,274	13,200	14,012	1,451,541

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Howland Tp

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			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	-	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	-	
Transportation services				
Roadways		8	-	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	-	
Environmental services				
Sanitary Sewer System		16	-	
Storm Sewer System		17	-	
Waterworks System		18	-	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	-	
Health Services				
Public Health Services		24	-	
Public Health Inspection and Control		25	-	
Hospitals		26	-	
Ambulance Services		27	-	
Cemeteries		28	-	
--		29	-	
	Subtotal	30	-	
Social and Family Services				
General Assistance		31	-	
Assistance to Aged Persons		32	-	
Assitance to Children		33	-	
Day Nurseries		34	-	
--		35	-	
	Subtotal	36	-	
Recreation and Cultural Services				
Parks and Recreation		37	-	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	-	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	-	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	-	
--		46	-	
	Subtotal	47	-	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	-	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Howland Tp

For the year ended December 31, 1991.

			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	20,000
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	20,000

Municipality

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For the year ended December 31, 1991.

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. 1991 Debt Charges							
		principal	interest				
		1 \$	2 \$				
Recovered from the consolidated revenue fund							
- general tax rates *	50	-	-				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	-	-				
- user rates (consolidated entities)	53	-	-				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	-	-				
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
1992	60	-	-	-	-	-	-
1993	61	-	-	-	-	-	-
1994	62	-	-	-	-	-	-
1995	63	-	-	-	-	-	-
1996	64	-	-	-	-	-	-
1997-2001	65	-	-	-	-	-	-
2002 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 \$	
1992					72	-	
1993					73	-	
1994					74	-	
1995					75	-	
1996					76	-	
Total					77	-	
10. Other notes (attach supporting schedules as required)							

1991 FINANCIAL INFORMATION RETURN

Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

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1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Howland Tp

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For the year ended December 31, 1991.

		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	4,374	200,621	993	-	201,614	197,245	5,330	-	-	202,575	5,335
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	-	-	-	-	-	-	-	-	-	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	4,814	218,639	1,081	-	219,720	214,879	6,174	-	-	221,053	6,147
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	9,188	419,260	2,074	-	421,334	412,124	11,504	-	-	423,628	11,482

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Howland Tp

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		1	
		\$	
Balance at the beginning of the year	1	402,098	
Revenues			
Contributions from revenue fund	2	81,340	
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	3,079	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	84,419	
Expenditures			
Transferred to capital fund	14	54,749	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	54,749	
Balance at the end of the year for:			
Reserves	23	374,239	
Reserve Funds	24	57,529	
	Total 25	431,768	
Analysed as follows:			
Working funds	26	296,706	
Contingencies	27	31,775	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	6,769	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	26,527	
- sanitary and storm sewers	36	-	
- parks and recreation	64	9,364	
- library	65	-	
- other cultural	66	14,873	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	25,754	
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	20,000	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	431,768	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Howland Tp

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For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	639,994	-
Accounts receivable			
Canada	2	36,869	
Ontario	3	394,951	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	3,795	portion of taxes
Waterworks	7	14,483	receivable for
Other (including unorganized areas)	8	16,346	business taxes
Taxes receivable			
Current year's levies	9	63,024	1,150
Previous year's levies	10	20,364	641
Prior year's levies	11	2,062	-
Penalties and interest	12	6,178	206
Less allowance for uncollectables (negative)	13	- 7,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	8,550	
Other current assets	18	3,798	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	1,203,414	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

For the year ended December 31, 1991.

Howland Tp

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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	5,300		
Ontario	27	144,767		
Region or county	28	-		
Other municipalities	29	6,792		
School Boards	30	-		
Trade accounts payable	31	497,341		
Other	32	34,683		
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	431,768		
Accumulated net revenue (deficit)				
General revenue	42	45,491		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	9,967		
Recreation, community centres and arenas	51	2,376		
--	52	-		
--	53	13,447		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	11,482		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	1,203,414		

Municipality

Howland Twp

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For the year ended December 31, 1991.

1. Number of continuous full time employees as at December 31		1			
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	4			
Libraries	11	-			
Planning	12	2			
Total	13	12			
		continuous full time employees December 31			
		other			
2. Total expenditures during the year on:		1 \$	2 \$		
Wages and salaries	14	323,650	107,358		
Employee benefits	15	62,981	6,312		
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	692,253			
Previous years' tax	17	75,365			
Penalties and interest	18	15,229			
Subtotal	19	782,847			
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	5,869			
- recoverable from general municipal revenues	25	5,875			
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	794,591			
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 1991 (lower tier municipalities only)					
Interim billings: Number of installments	31	1			
Due date of first installment (YYYYMMDD)	32	19910430			
Due date of last installment (YYYYMMDD)	33	0			
Final billings: Number of installments	34	1			
Due date of first installment (YYYYMMDD)	35	19910928			
Due date of last installment (YYYYMMDD)	36	0			
		\$			
Supplementary taxes levied with 1994 due date	37	-			
5. Projected capital expenditures and long term financing requirements as at December 31					
		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
Estimated to take place		1 \$	2 \$	3 \$	4 \$
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		16,174	
7. Analysis of direct water and sewer billings as at December 31								
					number of residential units	1991 billings residential units	all other properties	computer use only
					1	2	3	4
					\$			
Water								
In this municipality					39	30	5,489	775
In other municipalities (specify municipality)								
--					40	-	-	-
--					41	-	-	-
--					42	-	-	-
--					43	-	-	-
--					64	-	-	-
					number of residential units	1991 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								
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, 1991					67	-	-	-
Approved in 1991					68	-	225,000	225,000
Financed in 1991					69	-	-	-
No long term financing necessary					70	-	-	-
Approved but not financed as at December 31, 1991					71	-	225,000	225,000
Applications submitted but not approved as at Decemeber 31, 1991					72	-	-	-
12. Forecast of total revenue fund expenditures								
					1992	1993	1994	1995
					1	2	3	4
					\$			
					73	1,200,000	1,275,000	1,340,000