

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 31042

MUNICIPALITY OF: Listowel T

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Listowel T

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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	4,472,285	388,197	2,218,185	1,865,903
Direct water billings on ratepayers -- own municipality	2	362,937	-		362,937
-- other municipalities	3	5,210	-		5,210
Sewer surcharge on direct water billings -- own municipality	4	343,936	-		343,936
-- other municipalities	5	-	-		-
Subtotal	6	5,184,368	388,197	2,218,185	2,577,986
PAYMENTS IN LIEU OF TAXATION					
Canada	7	27,613	-	-	27,613
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	7,800	1,326		6,474
Other	11	10,065	1,170		8,895
Ontario Enterprises					
Ontario Housing Corporation	12	59,990	5,260	30,019	24,711
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	4,681	-	-	4,681
Other	15	-	-	-	-
Municipal enterprises	16	11,506	-	-	11,506
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	121,655	7,756	30,019	83,880
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	410,957	-	-	410,957
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	296,044			296,044
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	172,962			172,962
Fees and service charges	32	622,959			622,959
Subtotal	33	1,091,965			1,091,965
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	31,945	-	-	31,945
Fines	37	1,815			1,815
Penalties and interest on taxes	38	39,034			39,034
Investment income - from own funds	39	-			-
- other	40	116,090			116,090
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	16,009			16,009
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-	-		
Sale of Land	49	-			-
Subtotal	50	204,893	-	-	204,893
TOTAL REVENUE	51	7,013,838	395,953	2,248,204	4,369,681

For the year ended December 31, 1991.

Listowel T

2LT - OP

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[illegible]

For the year ended December 31, 1991.

Listowel T

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II. Upper tier purposes

[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	243,068	56,976	19,485	96.782000	113.861000	23,525	6,487	2,219	61	19	41	32,352
Separate consolidated													
Total all school board taxation	0						1,318,026	620,661	256,293	8,809	3,806	10,590	2,218,185

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

Listowel T

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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	5,307	-	-	24,644
Protection to Persons and Property					
Fire	2	-	-	43,533	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	37,327	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	80,860	-
Transportation services					
Roadways	8	149,428	-	86,659	-
Winter Control	9	33,595	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	33,449
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	183,023	-	86,659	33,449
Environmental services					
Sanitary Sewer System	16	-	-	-	163,158
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	13,206
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	18,385	-	-	46,915
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	18,385	-	-	223,279
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	21,892
--	29	-	-	-	-
Subtotal	30	-	-	-	21,892
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	64,081	-	-	145,274
--	35	-	-	-	-
Subtotal	36	64,081	-	-	145,274
Recreation and Cultural Services					
Parks and Recreation	37	9,000	-	-	161,917
Libraries	38	16,248	-	5,443	12,504
Other Cultural	39	-	-	-	-
Subtotal	40	25,248	-	5,443	174,421
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	296,044	-	172,962	622,959

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality
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		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	271,595	-	155,793	41,900	-	12,200	457,088
Protection to Persons and Property								
Fire	2	35,574	-	35,212	140,497	-	35,666	246,949
Police	3	468,979	-	102,000	26,710	-	11,000	608,689
Conservation Authority	4	-	-	-	-	33,561	-	33,561
Protective inspection and control	5	46,854	-	9,410	216	-	1,200	57,680
Emergency measures	6	-	-	-	52,492	-	-	52,492
Subtotal	7	551,407	-	146,622	219,915	33,561	47,866	999,371
Transportation services								
Roadways	8	100,021	-	241,038	108,936	-	67,189	382,806
Winter Control	9	-	-	-	-	-	67,189	67,189
Transit	10	-	-	-	-	-	-	-
Parking	11	3,452	-	6,546	37,485	-	-	47,483
Street Lighting	12	-	-	56,050	78,796	-	-	134,846
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	103,473	-	303,634	225,217	-	-	632,324
Environmental services								
Sanitary Sewer System	16	-	125,978	275,057	652,579	-	-	1,053,614
Storm Sewer System	17	-	-	-	95,643	-	-	95,643
Waterworks System	18	96,926	-	156,961	277,577	-	35,666	495,798
Garbage Collection	19	-	-	39,920	-	-	-	39,920
Garbage Disposal	20	23,714	-	101,658	14,013	-	-	139,385
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	120,640	125,978	573,596	1,039,812	-	35,666	1,824,360
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	53,653	-	20,719	2,251	750	-	77,373
--	29	-	-	-	-	-	-	-
Subtotal	30	53,653	-	20,719	2,251	750	-	77,373
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	173,026	-	34,896	4,838	-	-	212,760
--	35	-	-	-	-	-	-	-
Subtotal	36	173,026	-	34,896	4,838	-	-	212,760
Recreation and Cultural Services								
Parks and Recreation	37	192,164	-	143,702	25,008	-	-	360,874
Libraries	38	84,416	-	54,798	13,244	-	-	152,458
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	276,580	-	198,500	38,252	-	-	513,332
Planning and Development								
Planning and Development	41	-	-	2,349	-	-	-	2,349
Commercial and Industrial	42	-	-	2,806	126,004	-	-	128,810
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	65,270	-	-	-	65,270
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	70,425	126,004	-	-	196,429
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,550,374	125,978	1,504,185	1,698,189	34,311	-	4,913,037

For the year ended December 31, 1991.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	1,643,843	
Reserves and Reserve Funds	3	50,000	
Subtotal	4	1,693,843	
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	320,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	320,000	
Grants and Loan Forgiveness			
Ontario	20	1,273,096	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	1,273,096	
Other Financing			
Prepaid Special Charges	24	180,360	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
Subtotal	32	180,360	
Total Sources of Financing	33	3,467,299	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	3,617,299	
Subtotal	36	3,617,299	
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	3,617,299	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	150,000	
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	150,000	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	150,000	
* - 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

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	41,900
Protection to Persons and Property					
Fire	2	-	-	-	220,497
Police	3	-	-	-	26,711
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	216
Emergency measures	6	-	-	-	52,492
Subtotal	7	-	-	-	299,916
Transportation services					
Roadways	8	100,136	-	-	209,071
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	19,185
Street Lighting	12	-	-	-	105,061
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	100,136	-	-	333,317
Environmental services					
Sanitary Sewer System	16	1,053,656	-	-	2,022,190
Storm Sewer System	17	95,644	-	-	191,287
Waterworks System	18	-	-	-	263,841
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	4,455	-	-	9,282
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	1,153,755	-	-	2,486,600
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	2,251
--	29	-	-	-	-
Subtotal	30	-	-	-	2,251
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	12,000	-	-	16,838
--	35	-	-	-	-
Subtotal	36	12,000	-	-	16,838
Recreation and Cultural Services					
Parks and Recreation	37	7,205	-	-	32,213
Libraries	38	-	-	-	13,244
Other Cultural	39	-	-	-	-
Subtotal	40	7,205	-	-	45,457
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	391,020
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	391,020
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,273,096	-	-	3,617,299

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

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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	44,000	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	44,000	
Environmental services			
Sanitary Sewer System	16	658,242	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	658,242	
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	702,242	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Listowel T

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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	733,959
: To Canada and agencies		2	-
: To other		3	385,376
Subtotal		4	1,119,335
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	417,091
- water		11	-
Own sinking funds (actual balances)			
- general municipal		12	-
- enterprises and other		13	-
Subtotal		14	417,091
Total		15	702,244
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	385,376
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ministry of the Environment		22	316,866
--		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	38,809
- 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	18,300
Other (specify)		42	-
--		43	-
--		44	-
Total		45	18,300

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Listowel T

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	59,071	66,907		
- special are rates and special charges	51	-	-		
- benefitting landowners	52	-	-		
- user rates (consolidated entities)	53	-	-		
Recovered from reserve funds	54	12,000	6,300		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	71,071	73,207		
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
		\$	\$	\$	\$
1992	60	74,117	60,938	13,000	4,950
1993	61	76,761	53,955	15,000	3,488
1994	62	78,234	46,632	16,000	1,800
1995	63	89,839	39,028	-	-
1996	64	96,585	30,106	-	-
1997-2001	65	136,749	79,054	-	-
2002 onwards	79	105,959	15,632	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	658,244	325,345	44,000	10,238
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1992	72			1,000,000	
1993	73			1,000,000	
1994	74			1,000,000	
1995	75			1,000,000	
1996	76			1,000,000	
Total	77			5,000,000	
10. Other notes (attach supporting schedules as required)					

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

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For the year ended December 31, 1991.

		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		392,908	4,073	396,981							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	1,800	392,908	4,073	396,981	377,925	-	-	7,756	-	385,681	- 9,500
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
	19	-	-	-	-	-	10,272	-	-	-	10,272	10,272
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	1,800	392,908	4,073	396,981	377,925	10,272	-	7,756	-	395,953	772

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Listowel T

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	3,289	1,205,805	12,786	-	1,218,591	1,163,927	33,047	16,274	-	1,213,248	- 2,054
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	1,204	37,768	139	-	37,907	37,063	392	426	-	37,891	1,188
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 1,260	954,201	10,159	-	964,360	924,728	26,364	12,929	-	964,021	- 1,599
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	- 1	32,906	122	-	33,028	32,352	312	381	-	33,045	16
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	3,232	2,230,680	23,206	-	2,253,886	2,158,070	60,115	30,020	-	2,248,205	- 2,449

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Listowel T

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15

		1 \$
Balance at the beginning of the year	1	659,836
Revenues		
Contributions from revenue fund	2	54,347
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	13,750
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	41,560
- other	6	-
--	9	4,485
--	10	-
--	11	-
--	12	-
Total revenue	13	114,142
Expenditures		
Transferred to capital fund	14	50,000
Transferred to revenue fund	15	16,009
Charges for long term liabilities - principal and interest	16	18,300
--	63	-
--	20	-
--	21	-
Total expenditure	22	84,309
Balance at the end of the year for:		
Reserves	23	252,000
Reserve Funds	24	437,668
	Total 25	689,669
Analysed as follows:		
Working funds	26	215,000
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	107,093
- 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	16,976
- library	65	-
- other cultural	66	-
- water	38	202,472
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Lot levies and subdivider contributions	44	66,908
Recreational land (the Planning Act)	46	-
Parking revenues	45	8,917
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	25,000
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	35,303
Waste Site	53	12,000
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	
Total	58	689,669

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Listowel T

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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	159,832	814
Accounts receivable			
Canada	2	63,929	
Ontario	3	572,355	
Region or county	4	-	
Other municipalities	5	15,334	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	172,906	business taxes
Taxes receivable			
Current year's levies	9	198,312	7,046
Previous year's levies	10	38,102	79
Prior year's levies	11	6,547	-
Penalties and interest	12	11,750	333
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	85,000	
Other	17	-	
Other current assets	18	31,676	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	702,242	
Other long term assets	20	35,303	-
Total	21	2,093,288	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Listowel T

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	150,000		150,000
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	1,282		
Other municipalities	29	-		
School Boards	30	7,269		
Trade accounts payable	31	443,374		
Other	32	-		
Other current liabilities	33	2,810		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	658,242		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	44,000		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	689,668		
Accumulated net revenue (deficit)				
General revenue	42	57,109		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	141,460		
Libraries	49	20,634		
Cemetaries	50	5,272		
Recreation, community centres and arenas	51	13,310		
--	52	2,574		
--	53	7,961		
--	54	-		
--	55	-		
Region or county	56	772		
School boards	57	- 2,449		
Unexpended capital financing / (unfinanced capital outlay)	58	- 150,000		
Total	59	2,093,288		

STATISTICAL DATA

For the year ended December 31, 1991.

										1				
1. Number of continuous full time employees as at December 31														
Administration										1	2			
Non-line Department Support Staff										2	4			
Fire										3	1			
Police										4	8			
Transit										5	-			
Public Works										6	6			
Health Services										7	1			
Homes for the Aged										8	-			
Other Social Services										9	4			
Parks and Recreation										10	4			
Libraries										11	1			
Planning										12	-			
Total										13	31			
										continuous full time employees December 31				
										other				
2. Total expenditures during the year on:										1 \$	2 \$			
Wages and salaries										14	945,311	248,399		
Employee benefits										15	177,473	10,216		
										1 \$				
3. Reductions of tax roll during the year (lower tier municipalities only)														
Cash collections: Current year's tax										16	4,296,454			
Previous years' tax										17	136,290			
Penalties and interest										18	39,098			
Subtotal										19	4,471,842			
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	18,757			
- recoverable from general municipal revenues										25	12,076			
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	4,502,675			
Amounts added to the tax roll for collection purposes only										30	47,695			
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	2			
Due date of first installment (YYYYMMDD)										32	19910315			
Due date of last installment (YYYYMMDD)										33	19910615			
Final billings: Number of installments										34	2			
Due date of first installment (YYYYMMDD)										35	19910915			
Due date of last installment (YYYYMMDD)										36	19911115			
										\$				
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	
										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	62,993	10,142		
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	2,068	362,937	-	
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	2,058	343,936	-	
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, 1991					67	-	-	-	
Approved in 1991					68	2,919,000	-	2,919,000	
Financed in 1991					69	320,000	-	320,000	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1991					71	2,599,000	-	2,599,000	
Applications submitted but not approved as at Decemeber 31, 1991					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1992	1993	1994	1995	1996
					1	2	3	4	5
					\$	\$	\$	\$	\$
					73	-	-	-	-