

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23054

MUNICIPALITY OF: West Luther Tp

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

West Luther Tp

13

		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	805,266	119,967	467,722	217,577
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	805,266	119,967	467,722	217,577
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	2,058	746		1,312
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	50	8	29	13
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	2,108	754	29	1,325
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	43,558	-	-	43,558
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	168,829			168,829
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	10,411			10,411
Fees and service charges	32	119,824			119,824
Subtotal	33	299,064			299,064
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	8,835	-	-	8,835
Fines	37	-			-
Penalties and interest on taxes	38	21,017			21,017
Investment income - from own funds	39	-			-
- other	40	4,305			4,305
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	2,500			2,500
Subtotal	50	36,657	-	-	36,657
TOTAL REVENUE	51	1,186,653	120,721	467,751	598,181

For the year ended December 31, 1991.

West Luther Tp

2LT - OP

[illegible]

For the year ended December 31, 1991.

West Luther Tp

2LT - OP

II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

West Luther Tp

2LT - OP
4

III. School board purposes

Elementary public

Elementary separate

Secondary public

Public 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	214,083	93	-	104.626000	123.089000	22,399	11	-	54	-	-	22,464
Separate consolidated													
Total all school board taxation	0						452,592	11,190	508	3,363	27	42	467,722

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

West Luther Tp

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	570
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	148,769	-	10,411	3,478
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	1,316
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	148,769	-	10,411	4,794
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	-	-	8,425
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	6,000	-	-	8,425
Planning and Development					
Planning and Development	41	3,812	-	-	13,930
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	10,248	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	92,105
--	46	-	-	-	-
Subtotal	47	14,060	-	-	106,035
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	168,829	-	10,411	119,824

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality

West Luther Tp

48

		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	64,810	-	23,345	14,000	-	-	102,155
Protection to Persons and Property								
Fire	2	30	-	17,108	10,390	-	-	27,528
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	6,073	-	6,073
Protective inspection and control	5	6,388	-	623	-	-	-	7,011
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	6,418	-	17,731	10,390	6,073	-	40,612
Transportation services								
Roadways	8	105,940	-	125,755	39,120	-	-	270,815
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	1,818	-	-	-	1,818
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	105,940	-	127,573	39,120	-	-	272,633
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	4,899	-	-	-	4,899
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	4,899	-	-	-	4,899
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	1,579	-	26,372	6,051	275	-	34,277
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	1,579	-	26,372	6,051	275	-	34,277
Planning and Development								
Planning and Development	41	6,293	-	18,889	-	-	-	25,182
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	6,354	20,496	-	659	-	27,509
Tile Drainage and Shoreline Assistance	45	-	95,264	-	-	-	-	95,264
--	46	-	-	-	-	-	-	-
Subtotal	47	6,293	101,618	39,385	-	659	-	147,955
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	185,040	101,618	239,305	69,561	7,007	-	602,531

1991 FINANCIAL INFORMATION RETURN		
Municipality		
West Luther Tp		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1991.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	6,915
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	55,561
Reserves and Reserve Funds	3	-
Subtotal	4	55,561
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	38,800
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	38,800
Grants and Loan Forgiveness		
Ontario	20	169,019
Canada	21	-
Other Municipalities	22	95
Subtotal	23	169,114
Other Financing		
Prepaid Special Charges	24	18,592
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	18,592
Total Sources of Financing	33	282,067
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	260,164
Subtotal	36	260,164
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	38,800
Subtotal	40	38,800
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	298,964
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	23,812
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	23,812
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	23,812
* - 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

West Luther Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	-
Protection to Persons and Property					
Fire	2	-	-	-	10,390
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	10,390
Transportation services					
Roadways	8	156,530	-	-	195,650
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	156,530	-	-	195,650
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	-	-	-	6,051
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	6,051
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	12,489	-	95	48,073
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	12,489	-	95	48,073
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	169,019	-	95	260,164

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

West Luther Tp

7
11

			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	386,996	
--		46	-	
	Subtotal	47	386,996	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	386,996	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

West Luther 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	386,996
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	386,996
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	386,996
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	386,996
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, 1991.

[illegible]

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Luther Tp

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		67,205	885	68,090								
Special pupose requisitions													
Water rate	2		-	-	-								
Transit rate	3		-	-	-								
Sewer rate	4		-	-	-								
Library rate	5		12,419	-	12,419								
Road rate	6		40,128	-	40,128								
--	7		-	-	-								
--	8		-	-	-								
Payments in lieu of taxes	9		-	-	-								
Telephone and telegraph taxation	10		-	-	-								
Subtotal levied by mill rate -- general	11	-	46	119,752	885	120,637	117,771	2,196	-	754	-	120,721	38
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	-	46	119,752	885	120,637	117,771	2,196	-	754	-	120,721	38

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Luther Tp

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	2	225,715	1,803	-	227,518	222,622	4,878	16	-	227,516	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	27,048	64	-	27,112	26,929	182	-	-	27,111	- 1
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 1	188,997	1,510	-	190,507	186,446	4,050	13	-	190,509	1
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	22,562	53	-	22,615	22,464	151	-	-	22,615	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	1	464,322	3,430	-	467,752	458,461	9,261	29	-	467,751	-

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

West Luther Tp

10
15

		1	
		\$	
Balance at the beginning of the year	1	155,708	
Revenues			
Contributions from revenue fund	2	14,000	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	19,500	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	697	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
	Total revenue	13	34,197
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
	Total expenditure	22	-
Balance at the end of the year for:			
Reserves	23	164,000	
Reserve Funds	24	25,905	
	Total	25	189,905
Analysed as follows:			
Working funds	26	164,000	
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	25,905	
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	189,905

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Luther Tp

11
16

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	79,250	-
Accounts receivable			
Canada	2	3,155	
Ontario	3	17,848	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	3,612	business taxes
Taxes receivable			
Current year's levies	9	85,013	-
Previous year's levies	10	19,930	-
Prior year's levies	11	4,753	-
Penalties and interest	12	9,767	-
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	19	386,996	for tax sale / tax
Other long term assets	20	-	registration
	21	610,324	-
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Luther Tp

For the year ended December 31, 1991.

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	28,713		
Other	32	5,016		
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	386,996		
- 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	189,905		
Accumulated net revenue (deficit)				
General revenue	42	660		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	19,543		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	3,265		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	38		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 23,812		
Total	59	610,324		

1991 FINANCIAL INFORMATION RETURN

Municipality

West Luther Tp

STATISTICAL DATA

For the year ended December 31, 1991.

												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	146,008	19,619	
Employee benefits												15	19,413	-	

												1	
												\$	
3. Reductions of tax roll during the year (lower tier municipalities only)													
Cash collections: Current year's tax												16	812,620
Previous years' tax												17	65,372
Penalties and interest												18	19,322
Subtotal												19	897,314
												20	-
Discounts allowed													
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	993
- recoverable from general municipal revenues												25	354
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	898,661
Amounts added to the tax roll for collection purposes only												30	93,714
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	19910228
Due date of last installment (YYYYMMDD)												33	0
Final billings: Number of installments												34	2
Due date of first installment (YYYYMMDD)												35	19910628
Due date of last installment (YYYYMMDD)												36	19910930
													\$
Supplementary taxes levied with1994 due date												37	3,432

												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	-	-	-	-			

