

1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23054

MUNICIPALITY OF: West Luther Tp

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1992.

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	827,745	127,217	480,757	219,771
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	827,745	127,217	480,757	219,771
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	2,121	778		1,343
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	51	8	29	14
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	2,172	786	29	1,357
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	43,994	-	-	43,994
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	202,255			202,255
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	7,908			7,908
Fees and service charges	32	117,411			117,411
Subtotal	33	327,574			327,574
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	9,182	-	-	9,182
Fines	37	-			-
Penalties and interest on taxes	38	20,990			20,990
Investment income - from own funds	39	-			-
- other	40	3,367			3,367
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	-			-
Subtotal	50	33,539	-	-	33,539
TOTAL REVENUE	51	1,235,024	128,003	480,786	626,235

For the year ended December 31, 1992.

West Luther Tp

2LT - OP

[illegible]

For the year ended December 31, 1992.

West Luther Tp

2LT - OP
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II. Upper tier purposes

[illegible]

For the year ended December 31, 1992.

West Luther Tp

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[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

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	223,115	137	-	104.516000	122.960000	23,319	17	-	214	5	12	23,567
Separate consolidated													
Total all school board taxation	0						465,007	11,700	600	3,343	34	73	480,757

For the year ended December 31, 1992.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1992.

This Schedule Not Required For This Municipality

[illegible]

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

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	-	-	-	465
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	300	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	300	-	-	-
Transportation services					
Roadways	8	185,831	-	7,908	3,330
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	885
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	185,831	-	7,908	4,215
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	-	-	7,354
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	6,000	-	-	7,354
Planning and Development					
Planning and Development	41	-	-	-	5,682
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	10,124	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	99,695
--	46	-	-	-	-
Subtotal	47	10,124	-	-	105,377
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	202,255	-	7,908	117,411

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1992.

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	67,111	-	22,480	38,938	-	-	128,529
Protection to Persons and Property								
Fire	2	30	-	17,632	-	-	-	17,662
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	6,129	-	6,129
Protective inspection and control	5	6,639	-	1,275	-	-	-	7,914
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	6,669	-	18,907	-	6,129	-	31,705
Transportation services								
Roadways	8	129,480	-	114,136	57,957	-	-	301,573
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	3,348	2,692	-	-	6,040
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	129,480	-	117,484	60,649	-	-	307,613
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	1,771	-	30,959	1,165	275	-	34,170
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	1,771	-	30,959	1,165	275	-	34,170
Planning and Development								
Planning and Development	41	7	-	1,687	-	-	-	1,694
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	20,535	-	658	-	21,193
Tile Drainage and Shoreline Assistance	45	-	101,662	-	-	-	-	101,662
--	46	-	-	-	-	-	-	-
Subtotal	47	7	101,662	22,222	-	658	-	124,549
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	205,038	101,662	212,052	100,752	7,062	-	626,566

For the year ended December 31, 1992.

		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	23,812
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	62,752
Reserves and Reserve Funds	3	-
Subtotal	4	62,752
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	11,000
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	11,000
Grants and Loan Forgiveness		
Ontario	20	178,625
Canada	21	-
Other Municipalities	22	308
Subtotal	23	178,933
Other Financing		
Prepaid Special Charges	24	15,848
Proceeds From Sale of Land and Other Capital Assets	25	12,000
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	27,848
Total Sources of Financing	33	280,533
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	264,549
Subtotal	36	264,549
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	11,000
Subtotal	40	11,000
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	275,549
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	18,828
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	18,828
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	18,828
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

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	-	-	-	938
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	173,243	-	-	243,200
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	2,692
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	173,243	-	-	245,892
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	-	-	-	1,165
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	1,165
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	5,382	-	308	16,554
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	5,382	-	308	16,554
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	178,625	-	308	264,549

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

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	-	
Tile Drainage and Shoreline Assistance	45	326,952	
--	46	-	
	Subtotal 47	326,952	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	326,952	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

West Luther Tp

For the year ended December 31, 1992.

			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	326,952
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	326,952
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	326,952
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	-
Long term bank loans			18	326,952
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, 1992.

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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. 1992 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	71,044	30,618				
- 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	71,044	30,618				
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
		\$	\$	\$	\$	\$	\$
1993	60	58,187	26,156	-	-	-	-
1994	61	53,163	21,501	-	-	-	-
1995	62	48,714	17,248	-	-	-	-
1996	63	43,954	13,351	-	-	-	-
1997	64	38,441	9,835	-	-	-	-
1998-2002	65	84,493	16,000	-	-	-	-
2003 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	326,952	104,091	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
		1					
		\$					
1993	72	-					
1994	73	-					
1995	74	-					
1996	75	-					
1997	76	-					
Total	77	-					
10. Other notes (attach supporting schedules as required)							

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Luther Tp

For the year ended December 31, 1992.

		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		68,235	912	69,147							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		13,179	-	13,179							
Road rate	6		42,023	-	42,023							
--	7		3,696	-	3,696							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	38	127,133	912	128,045	124,754	2,463	-	786	-	128,003	- 4
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	38	127,133	912	128,045	124,754	2,463	-	786	-	128,003	- 4

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Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

		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	-	230,773	1,596	-	232,369	227,437	4,915	16	-	232,368	- 1
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	- 1	27,866	273	-	28,139	27,865	275	-	-	28,140	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	1	195,133	1,350	-	196,483	192,351	4,117	13	-	196,481	- 1
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	23,566	231	-	23,797	23,567	230	-	-	23,797	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	477,338	3,450	-	480,788	471,220	9,537	29	-	480,786	- 2

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

West Luther Tp

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For the year ended December 31, 1992.

		1 \$
Balance at the beginning of the year	1	189,905
Revenues		
Contributions from revenue fund	2	38,000
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	8,000
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	751
--	9	1,335
--	10	-
--	11	-
--	12	-
Total revenue	13	48,086
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	202,000
Reserve Funds	24	35,991
Total	25	237,991
Analysed as follows:		
Working funds	26	202,000
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	-
Development Charges Act	68	-
Lot levies and subdivider contributions	44	34,645
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	1,346
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	237,991

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Luther Tp

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For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	87,861	-
Accounts receivable			
Canada	2	8,518	
Ontario	3	46,424	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	664	business taxes
Taxes receivable			
Current year's levies	9	82,048	-
Previous year's levies	10	27,020	-
Prior year's levies	11	5,693	-
Penalties and interest	12	11,775	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	326,952	
Other long term assets	20	-	-
Total	21	596,955	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Luther Tp

For the year ended December 31, 1992.

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	22,720		
Other	32	4,989		
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	326,952		
- 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	237,991		
Accumulated net revenue (deficit)				
General revenue	42	878		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	17,576		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	4,683		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 4		
School boards	57	- 2		
Unexpended capital financing / (unfinanced capital outlay)	58	- 18,828		
Total	59	596,955		

STATISTICAL DATA

For the year ended December 31, 1992.

		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	154,308		28,303	
Employee benefits	15	22,164		263	

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		842,347
Previous years' tax	17		76,983
Penalties and interest	18		18,982
Subtotal	19		938,312
Discounts allowed	20		-
Tax adjustments under section 363 and 364 of the Municipal Act	22		
- amounts added to the roll (negative)			
- amounts written off	23		-
Tax adjustments under sections 421, 441 and 442 of the Municipal Act	24		
- recoverable from upper tier and school boards			
- recoverable from general municipal revenues	25		419
Transfers to tax sale and tax registration accounts	26		135
The Municipal Elderly Residents' Assistance Act - reductions	27		-
- refunds	28		-
Other (specify)	80		-
Total reductions	29		938,866
Amounts added to the tax roll for collection purposes only	30		97,204
Business taxes written off under subsection 441(1) of the Municipal Act	81		-

		1	
4. Tax due dates for 1992 (lower tier municipalities only)			
Interim billings: Number of installments	31		1
Due date of first installment (YYYYMMDD)	32		19920228
Due date of last installment (YYYYMMDD)	33		0
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19920630
Due date of last installment (YYYYMMDD)	36		19920930
			\$
Supplementary taxes levied with1994 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 1993	58	-	-	-	-
in 1994	59	-	-	-	-
in 1995	60	-	-	-	-
in 1996	61	-	-	-	-
in 1997	62	-	-	-	-
Total	63	-	-	-	-

STATISTICAL DATA

For the year ended December 31, 1992.

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	59,449		48,204	
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1992 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	1992 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, 1991					67	277,600	-	277,600	
Approved in 1992					68	-	42,945	42,945	
Financed in 1992					69	11,000	-	11,000	
No long term financing necessary					70	-	42,945	42,945	
Approved but not financed as at December 31, 1992					71	266,600	-	266,600	
Applications submitted but not approved as at Decemeber 31, 1992					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1993	1994	1995	1996	1997
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					630,000	645,000	665,000	685,000	700,000