

1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23054

MUNICIPALITY OF: West Luther Tp

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1993.

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	843,252	131,616	486,118	225,518
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	843,252	131,616	486,118	225,518
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	2,151	793		1,358
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	2,202	801	29	1,372
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	33,984	-	-	33,984
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	218,017			218,017
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	552			552
Fees and service charges	32	110,910			110,910
Subtotal	33	329,479			329,479
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	7,696	-	-	7,696
Fines	37	-			-
Penalties and interest on taxes	38	23,215			23,215
Investment income - from own funds	39	-			-
- other	40	5,066			5,066
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-

For the year ended December 31, 1993.

West Luther Tp

[illegible]

For the year ended December 31, 1993.

West Luther Tp

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II. Upper tier purposes

[illegible]

For the year ended December 31, 1993.

West Luther Tp

2LT - OP
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[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1993.

Municipality

West Luther Tp

2LT - OP
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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	233,594	469	100	104.516000	122.960000	24,414	58	12	141	-	-	24,625
Separate consolidated													
Total all school board taxation	0						468,891	12,825	670	3,732	-	-	486,118

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

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	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	-
Transportation services					
Roadways	8	202,947	-	-	696
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	552	2,514
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	202,947	-	552	3,210
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	105
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	105
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	5,000	-	-	7,674
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	5,000	-	-	7,674
Planning and Development					
Planning and Development	41	-	-	-	558
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	10,070	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	98,898
--	46	-	-	-	-
Subtotal	47	10,070	-	-	99,456
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	218,017	-	552	110,910

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1993.

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	66,344	-	20,994	42,860	-	-	130,198
Protection to Persons and Property								
Fire	2	-	-	18,968	1,428	-	-	20,396
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	5,647	-	5,647
Protective inspection and control	5	5,795	-	1,133	-	-	-	6,928
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	5,795	-	20,101	1,428	5,647	-	32,971
Transportation services								
Roadways	8	130,659	-	122,430	41,985	-	-	295,074
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	2,461	167	-	-	2,628
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	130,659	-	124,891	42,152	-	-	297,702
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	75	-	-	-	75
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	75	-	-	-	75
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	1,186	-	33,008	2,481	250	-	36,925
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	1,186	-	33,008	2,481	250	-	36,925
Planning and Development								
Planning and Development	41	520	-	7,162	-	-	-	7,682
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	20,218	-	824	-	21,042
Tile Drainage and Shoreline Assistance	45	-	95,480	-	-	-	-	95,480
--	46	-	-	-	-	-	-	-
Subtotal	47	520	95,480	27,380	-	824	-	124,204
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	204,504	95,480	226,449	88,921	6,721	-	622,075

For the year ended December 31, 1993.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	18,828	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	46,921	
Reserves and Reserve Funds	3	-	
Subtotal	4	46,921	
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	51,800	
Serial Debentures	13	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	51,800	
Grants and Loan Forgiveness			
Ontario	20	88,345	
Canada	21	-	
Other Municipalities	22	156	
Subtotal	23	88,501	
Other Financing			
Prepaid Special Charges	24	7,357	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
Subtotal	32	7,357	
Total Sources of Financing	33	194,579	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	154,343	
Subtotal	36	154,343	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	51,800	
Subtotal	40	51,800	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-	
Total Applications	42	206,143	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	30,392	
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	30,392	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	30,392	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

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	-	-	-	860
Protection to Persons and Property					
Fire	2	-	-	-	1,428
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	1,428
Transportation services					
Roadways	8	83,694	-	-	129,086
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	167
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	83,694	-	-	129,253
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	-	-	-	2,481
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	2,481
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	4,651	-	156	20,321
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	4,651	-	156	20,321
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	88,345	-	156	154,343

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1993.

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	-	
Protective inspection and control	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	309,272	
--	46	-	
	Subtotal 47	309,272	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	309,272	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

West Luther Tp

For the year ended December 31, 1993.

			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	309,272
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	309,272
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	309,272
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	309,272
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	-

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

West Luther Tp

For the year ended December 31, 1993.

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. 1993 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	69,480	26,000		
- 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	69,480	26,000		
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
		\$	\$	\$	\$
1994		55,078	24,742	-	-
1995		50,781	20,336	-	-
1996		46,187	16,273	-	-
1997		38,528	12,578	-	-
1998		26,345	9,496	-	-
1999-2003		92,353	17,000	-	-
2004 onwards		-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	309,272	100,425	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1994	72	-			
1995	73	-			
1996	74	-			
1997	75	-			
1998	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Luther Tp

For the year ended December 31, 1993.

		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		71,769	1,012	72,781							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Water rate	5		15,546	-	15,546							
Road rate	6		44,087	-	44,087							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	-	4	131,402	1,012	132,414	128,945	2,671	-	801	-	132,417
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	-	4	131,402	1,012	132,414	128,945	2,671	-	801	-	132,417

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Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1993.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	1	242,276	1,939	-	244,215	239,136	5,065	15	-	244,216	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	29,337	167	-	29,504	29,117	386	1	-	29,504	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	1	185,988	1,485	-	187,473	183,178	4,284	12	-	187,474	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	24,812	141	-	24,953	24,625	327	1	-	24,953	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	2	482,413	3,732	-	486,145	476,056	10,062	29	-	486,147	-

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

West Luther Tp

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For the year ended December 31, 1993.

		1 \$
Balance at the beginning of the year	1	237,991
Revenues		
Contributions from revenue fund	2	42,000
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	2,110
--	9	1,518
--	10	-
--	11	-
--	12	-
Total revenue	13	45,628
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	244,000
Reserve Funds	24	39,619
Total	25	283,619
Analysed as follows:		
Working funds	26	244,000
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	36,604
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	3,015
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	
Total	58	283,619

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Luther Tp

For the year ended December 31, 1993.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	1132,394	-
	Accounts receivable		
	Canada	25,587	
	Ontario	365,570	
	Region or county	4-	
	Other municipalities	5-	
	School boards	6-	portion of taxes
	Waterworks	7-	receivable for
	Other (including unorganized areas)	8821	business taxes
	Taxes receivable		
	Current year's levies	972,018	-
	Previous year's levies	1027,726	-
	Prior year's levies	117,476	-
	Penalties and interest	1213,280	-
	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	19309,272	for tax sale / tax registration
	Other long term assets	20-	-
	Total	21634,144	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Luther Tp

For the year ended December 31, 1993.

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	6,500		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	32,422		
Other	32	5,332		
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	309,272		
- 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	283,619		
Accumulated net revenue (deficit)				
General revenue	42	624		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	20,994		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	5,774		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 1		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 30,392		
Total	59	634,144		

Municipality

West Luther Tp

For the year ended December 31, 1993.

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1. Number of continuous full time employees as at December 31		1		
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		
		1 \$	2 \$	
2. Total expenditures during the year on:	14	153,193	26,673	
Wages and salaries	15	24,433	205	
Employee benefits				
		1 \$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16	858,706		
Previous years' tax	17	79,559		
Penalties and interest	18	21,710		
Subtotal	19	959,975		
Discounts allowed	20	-		
Tax adjustments under section 363 and 364 of the Municipal Act				
- amounts added to the roll (negative)	22	-		
- amounts written off	23	-		
Tax adjustments under sections 421, 441 and 442 of the Municipal Act				
- recoverable from upper tier and school boards	24	742		
- recoverable from general municipal revenues	25	234		
Transfers to tax sale and tax registration accounts	26	-		
The Municipal Elderly Residents' Assistance Act - reductions	27	-		
- refunds	28	-		
Other (specify)	28	-		
Total reductions	29	960,951		
Amounts added to the tax roll for collection purposes only	30	88,448		
Business taxes written off under subsection 441(1) of the Municipal Act	31	-		
		1		
4. Tax due dates for 1993 (lower tier municipalities only)				
Interim billings: Number of installments	31	1		
Due date of first installment (YYYYMMDD)	32	19930226		
Due date of last installment (YYYYMMDD)	33	0		
Final billings: Number of installments	34	2		
Due date of first installment (YYYYMMDD)	35	19930630		
Due date of last installment (YYYYMMDD)	36	19930930		
		\$		
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 1994	58	-	-	-
in 1995	59	-	-	-
in 1996	60	-	-	-
in 1997	61	-	-	-
in 1998	62	-	-	-
Total	63	-	-	-

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	57,433	38,050		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1993 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	1993 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, 1992					67	266,600	-	266,600	
Approved in 1993					68	-	-	-	
Financed in 1993					69	51,800	-	51,800	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1993					71	214,800	-	214,800	
Applications submitted but not approved as at Decemeber 31, 1993					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1994	1995	1996	1997	1998
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					625,000	637,500	650,000	663,000	675,000