

# 1997 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 23054**

**MUNICIPALITY OF: West Luther Tp**

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1997.

Municipality

West Luther Tp

		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	1,027,744	172,777	620,663	234,304
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	1,027,744	172,777	620,663	234,304
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	3,597	1,532		2,065
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	827	138	500	189
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	4,424	1,670	500	2,254
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	217,488			217,488
.....	61	-			-
Subtotal	69	217,488			217,488
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	14,229			14,229
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	105,652			105,652
Subtotal	33	119,881			119,881
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	9,164	-	-	9,164
Fines	37	-			-
Penalties and interest on taxes	38	30,663			30,663
Investment income - from own funds	39	-			-
- other	40	5,050			5,050
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	-			-
Subtotal	50	44,877	-	-	44,877
TOTAL REVENUE	51	1,414,414	174,447	621,163	618,804

For the year ended December 31, 1997.

## West Luther Tp

[illegible]

For the year ended December 31, 1997.

## West Luther Tp

## II. Upper tier purposes

For the year ended December 31, 1997.

## West Luther Tp

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

West Luther Tp
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4

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
MAID	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
Secondary separate													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	504,833	1,228	355	159.200000	187.290000	80,369	241	67	440	-	-	81,117
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	2,246	-	-	-	-	2,246
Total Taxation	0	-	-	-	-	-	80,369	2,487	67	440	-	-	83,363
Total all school board taxation	0	-	-	-	-	-	598,705	15,869	1,530	4,400	42	117	620,663

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1997.

## This Schedule Not Required For This Municipality

[illegible]



1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

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	-	-	-	2,289
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	775	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	775	-	-	-
Transportation services					
Roadways	8	5,631	-	-	490
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	1,403
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	5,631	-	-	1,893
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	30
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	30
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	2,000	-	-	14,627
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	2,000	-	-	14,627
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	5,823	-	-	-
Tile Drainage and Shoreline Assistance	45				86,813
--	46	-	-	-	-
Subtotal	47	5,823	-	-	86,813
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	14,229	-	-	105,652

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1997.

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	65,692	-	43,761	-	-	-	109,453
Protection to Persons and Property								
Fire	2	-	-	25,596	-	-	-	25,596
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	5,347	-	5,347
Protective inspection and control	5	-	-	8,762	-	-	-	8,762
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	-	-	34,358	-	5,347	-	39,705
Transportation services								
Roadways	8	90,641	-	145,621	107,273	-	-	343,535
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	2,958	-	-	-	2,958
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	90,641	-	148,579	107,273	-	-	346,493
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	-	-	36,435	-	-	-	36,435
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	-	-	36,435	-	-	-	36,435
Planning and Development								
Planning and Development	41	-	-	2,274	-	-	-	2,274
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	12,356	-	210	-	12,566
Tile Drainage and Shoreline Assistance	45	-	93,452	-	-	-	-	93,452
--	46	-	-	-	-	-	-	-
Subtotal	47	-	93,452	14,630	-	210	-	108,292
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	156,333	93,452	277,763	107,273	5,557	-	640,378

1997 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	West Luther Tp	5
For the year ended December 31, 1997.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	21,523
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	107,273
Reserves and Reserve Funds	3	7,665
Subtotal	4	114,938
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	7,493
Canada	21	3,349
Other Municipalities	22	39
Subtotal	23	10,881
Other Financing		
Prepaid Special Charges	24	27,540
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	27,540
Total Sources of Financing	33	153,359
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	141,584
Subtotal	36	141,584
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	141,584
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	9,748
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	9,748
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	9,748
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1997.

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	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	-
Transportation services					
Roadways	8	3,349	3,349	-	116,775
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	3,349	3,349	-	116,775
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	4,144	-	39	24,809
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	4,144	-	39	24,809
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	7,493	3,349	39	141,584

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1997.

Municipality

West Luther Tp
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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	251,849	
--		46	-	
	Subtotal	47	251,849	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	251,849	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

West Luther Tp

8  
12

			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	251,849
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	251,849
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: Ontario Clean Water Agency debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	251,849
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	251,849
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	-
Long term reserve fund loans			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	-
Ontario Clean Water Agency - 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	-

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

West Luther Tp

6. Ontario Clean Water Agency 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. 1997 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	68,876	24,576		
- 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	68,876	24,576		
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-		
Other lump sum (balloon) repayments of long term debt	91	-	-		
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
		\$	\$	\$	\$
1998		37,848	20,143	-	-
1999		39,212	17,095	-	-
2000		33,657	13,963	-	-
2001		29,433	11,274	-	-
2002		25,994	8,931	-	-
2003-2007		85,705	15,704	-	-
2008 onwards		-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	251,849	87,110	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1998				72	-
1999				73	-
2000				74	-
2001				75	-
2002				76	-
Total				77	-
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
		principal		interest	
		1	2		
		\$	\$		
Repayment of Provincial Special Assistance	92	-	-		
Other long term debt refinanced	93	-	-		

1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Luther Tp

For the year ended December 31, 1997.

		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		35,796	1,269	37,065							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		19,372	-	19,372							
Road rate	6		112,911	-	112,911							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		1,670	-	1,670							
Telephone and telegraph taxation	10		3,429	-	3,429							
Subtotal levied by mill rate -- general	11	-	173,178	1,269	174,447	169,348	3,429	-	1,670	-	174,447	-
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	-	173,178	1,269	174,447	169,348	3,429	-	1,670	-	174,447	-



1997 FINANCIAL INFORMATION RETURN

Municipality

West Luther Tp

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1997.

		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	-	-	-	-	-	-	-	-	-	-
	--	31	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
	--	40	-	-	-	-	-	-	-	-	-	-
	--	41	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
	--	0	-	-	-	-	-	-	-	-	-	-
	--	1	-	35,796	1,269	37,065	-	-	-	-	-	-
Secondary separate (specify)												
	--	0	-	-	-	-	-	-	-	-	-	-
	--	1	-	35,796	1,269	37,065	-	-	-	-	-	-
	--	2	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	616,604	4,559	-	621,163	608,992	11,671	500	-	621,163	-

1997 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1997.

Municipality

West Luther Tp

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		1 \$
Balance at the beginning of the year	1	306,772
Revenues		
Contributions from revenue fund	2	-
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	272
--	9	3,763
--	10	-
--	11	-
--	12	-
Total revenue	13	4,035
Expenditures		
Transferred to capital fund	14	7,665
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	7,665
Balance at the end of the year for:		
Reserves	23	299,363
Reserve Funds	24	3,779
Total	25	303,142
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	299,363
Contingencies	27	-
Ontario Clean Water Agency 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	11
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	3,768
--	53	-
--	54	-
--	55	-
--	56	-
--	57	-
Total	58	303,142

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

West Luther Tp

For the year ended December 31, 1997.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	1137,163	39,215
	Accounts receivable		
	Canada	210,692	
	Ontario	320,674	
	Region or county	4-	
	Other municipalities	5206	
	School Boards	6-	portion of taxes
	Waterworks	7-	receivable for
	Other (including unorganized areas)	83,486	business taxes
	Taxes receivable		
	Current year's levies	9102,368	
	Previous year's levies	1038,820	-
	Prior year's levies	1112,057	-
	Penalties and interest	1218,212	-
	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	19251,849	for tax sale / tax
	Other long term assets	20-	resistration
	Total	21595,527	-

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

West Luther Tp

For the year ended December 31, 1997.

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	32,733		
Other	32	9,255		
Other current liabilities	33	9,818		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	251,849		
- 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	303,142		
Accumulated net revenue (deficit)				
General revenue	42	- 15,223		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	10,013		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	3,688		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 9,748		
Total	59	595,527		

STATISTICAL DATA

For the year ended December 31, 1997.

										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	2		
Health Services										7	-		
Homes for the Aged										8	-		
Other Social Services										9	-		
Parks and Recreation										10	-		
Libraries										11	-		
Planning										12	-		
Total										13	3		
										continuous full time employees December 31			
										other			
										1	2		
										\$	\$		
2. Total expenditures during the year on:										14	118,538		
Wages and salaries											20,216		
Employee benefits										15	-		
										1			
										\$			
3. Reductions of tax roll during the year (lower tier municipalities only)													
Cash collections: Current year's tax										16	993,326		
Previous years' tax										17	117,252		
Penalties and interest										18	33,162		
Subtotal										19	1,143,740		
Discounts allowed										20	-		
Tax adjustments under section 362 and 263 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			
- recoverable from general municipal revenues										25			
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			
Amounts added to the tax roll for collection purposes only										30			
Business taxes written off under subsection 441(1) of the Municipal Act										81			
										1			
4. Tax due dates for 1997 (lower tier municipalities only)													
Interim billings: Number of installments										31	1		
Due date of first installment (YYYYMMDD)										32	19,970,228		
Due date of last installment (YYYYMMDD)										33	-		
Final billings: Number of installments										34	2		
Due date of first installment (YYYYMMDD)										35	19,970,627		
Due date of last installment (YYYYMMDD)										36	19,970,930		
											\$		
Supplementary taxes levied with 1998 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 Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
Estimated to take place										1	2	3	4
in 1998										\$	\$	\$	\$
in 1999										58	-	-	-
in 2000										59	-	-	-
in 2001										60	-	-	-
in 2002										61	-	-	-
										62	-	-	-
Total										63	-	-	-

STATISTICAL DATA

For the year ended December 31, 1997.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6.	Ontario Home Renewal Plan trust fund at year end	82	-	-	-
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1997 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	-	-	-
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1997 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	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 sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
83		-	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31		84	3,763		
10. Joint boards consolidated by this municipality					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
	--	53	-	-	-
	--	54	-	-	-
	--	55	-	-	-
	--	56	-	-	-
	--	57	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1996 Approved in 1997 Financed in 1997 No long term financing necessary Approved but not financed as at December 31, 1997 Applications submitted but not approved as at Decemeber 31, 1997		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
	67	30,900	-	-	30,900
	68	-	-	-	-
	69	-	-	-	-
	70	-	-	-	-
	71	30,900	-	-	30,900
72		-	-	-	-
12. Forecast of total revenue fund expenditures					
	2000	2001	2002	2003	2004
	1	2	3	4	5
	\$	\$	\$	\$	\$
73	637,500	650,000	663,000	676,000	689,000
13. Municipal procurement this year					
Total construction contracts awarded		1	2		
		\$	\$		
85		-	-		
Construction contracts awarded at \$100,000 or greater		86	-	-	