

# 1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 1010

MUNICIPALITY OF: Cornwall Tp

# 1990 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cornwall Tp

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For the year ended December 31, 1990.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	4,565,172	468,829	2,891,121	1,205,222
Direct water billings on ratepayers -- own municipality	2	101,202	-		101,202
-- other municipalities	3	340	-		340
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>4,666,714</b>	<b>468,829</b>	<b>2,891,121</b>	<b>1,306,764</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	3,022	-	-	3,022
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	574	-		574
Other	11	14,093	-		14,093
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	57,447	5,658	-	51,789
Liquor Control Board of Ontario	14	1,868	-	-	1,868
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	<b>18</b>	<b>77,004</b>	<b>5,658</b>	<b>-</b>	<b>71,346</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
Per Household General	19	63,990	-	-	63,990
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	144,273	-	-	144,273
General Support	24	75,051	-	-	75,051
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
<b>Subtotal</b>	<b>28</b>	<b>283,314</b>	<b>-</b>	<b>-</b>	<b>283,314</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	415,131			415,131
Canada specific grants	30	8,947			8,947
Other municipalities - grants and fees	31	7,177			7,177
Fees and service charges	32	166,823			166,823
<b>Subtotal</b>	<b>33</b>	<b>598,078</b>			<b>598,078</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Fines	37	-			-
Penalties and interest on taxes	38	50,426			50,426
Investment income - from own funds	39	9,873			9,873
- other	40	73,997			73,997
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	12,412			12,412
<b>Subtotal</b>	<b>50</b>	<b>146,708</b>	<b>-</b>	<b>-</b>	<b>146,708</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>5,771,818</b>	<b>474,487</b>	<b>2,891,121</b>	<b>2,406,210</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1990.

Municipality

Cornwall Tp

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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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	3,602,367	446,972	166,055	81.150000	95.480000	292,332	42,677	15,855	14,658	197	204	365,923
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						1,552,513	921,908	367,194	46,276	947	2,283	2,891,121





# 1990 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Cornwall 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
		\$	\$	\$	\$
<b>General Government</b>	1	1,675	-	-	3,916
<b>Protection to Persons and Property</b>					
Fire	2	5,795	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	3,413	9,658
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	5,795	-	3,413	9,658
<b>Transportation services</b>					
Roadways	8	297,118	-	3,764	3,241
Winter Control	9	-	-	-	-
Transit	10	4,487	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	301,605	-	3,764	3,241
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	1,571
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	15,975
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	61,000	-	-	-
Pollution Control	21	5,000	5,698	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	66,000	5,698	-	17,546
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	12,752	3,249	-	108,620
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	12,752	3,249	-	108,620
<b>Planning and Development</b>					
Planning and Development	41	7,257	-	-	3,552
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	20,047	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	20,290
--	46	-	-	-	-
<b>Subtotal</b>	47	27,304	-	-	23,842
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	415,131	8,947	7,177	166,823

# 1990 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Cornwall Tp
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For the year ended December 31, 1990.

		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
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	149,589	-	79,047	12,284	-	-	240,920
<b>Protection to Persons and Property</b>								
Fire	2	-	-	65,746	16,009	-	-	81,755
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	25,047	-	25,047
Protective inspection and control	5	42,266	-	12,403	-	-	-	54,669
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	42,266	-	78,149	16,009	25,047	-	161,471
<b>Transportation services</b>								
Roadways	8	257,037	-	248,855	308,942	7,241	-	822,075
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	7,200	-	7,200
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	1,119	34,817	-	-	-	35,936
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	257,037	1,119	283,672	308,942	14,441	-	865,211
<b>Environmental services</b>								
Sanitary Sewer System	16	35,365	47,818	62,241	-	-	-	145,424
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	56,396	-	77,573	12,000	-	-	145,969
Garbage Collection	19	-	-	24,577	-	-	-	24,577
Garbage Disposal	20	3,787	-	52,495	27,104	-	-	83,386
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	95,548	47,818	216,886	39,104	-	-	399,356
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-	-	-	-
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	-	-	-
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	180,498	-	155,111	145,029	-	-	480,638
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
<b>Subtotal</b>	40	180,498	-	155,111	145,029	-	-	480,638
<b>Planning and Development</b>								
Planning and Development	41	-	-	21,728	17,696	-	-	39,424
Commercial and Industrial	42	5,059	-	11,105	-	-	-	16,164
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	48,741	17,784	-	-	66,525
Tile Drainage and Shoreline Assistance	45	-	20,290	-	-	-	-	20,290
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	5,059	20,290	81,574	35,480	-	-	142,403
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	729,997	69,227	894,439	556,848	39,488	-	2,289,999

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Cornwall Tp

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1990.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	185,710
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	438,181
Reserves and Reserve Funds	3	-
<b>Subtotal</b>	4	438,181
<b>Long Term Liabilities Incurred</b>		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	47,005
Long Term Reserve Fund Loans	16	-
--	17	-
<b>Subtotal *</b>	18	47,005
<b>Grants and Loan Forgiveness</b>		
Ontario	20	3,715,458
Canada	21	-
Other Municipalities	22	-
<b>Subtotal</b>	23	3,715,458
<b>Other Financing</b>		
Prepaid Special Charges	24	4,293
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	23,847
Other	27	-
Donations	28	51,591
--	30	2,300
--	31	-
<b>Subtotal</b>	32	82,031
<b>Total Sources of Financing</b>	33	4,282,675
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	3,993,495
<b>Subtotal</b>	36	3,993,495
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
<b>Subtotal</b>	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
<b>Subtotal</b>	41	-
<b>Total Applications</b>	42	3,993,495
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	103,470
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	235,904
<b>To be Recovered From:</b>		
- Taxation or User Charges Within Term of Council	45	132,434
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	103,470
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1990 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Cornwall Tp

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	1	-	-	12,284
<b>Protection to Persons and Property</b>				
Fire	2	-	-	16,009
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	-	-	16,009
<b>Transportation services</b>				
Roadways	8	260,000	-	568,942
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	47,005
Air Transportation	13	-	-	-
--	14	-	-	-
<b>Subtotal</b>	15	260,000	-	615,947
<b>Environmental services</b>				
Sanitary Sewer System	16	111,502	-	111,643
Storm Sewer System	17	-	-	-
Waterworks System	18	3,325,699	-	3,076,918
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	24,780
Pollution Control	21	-	-	-
--	22	-	-	-
<b>Subtotal</b>	23	3,437,201	-	3,213,341
<b>Health Services</b>				
Public Health Services	24	-	-	-
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	-
--	29	-	-	-
<b>Subtotal</b>	30	-	-	-
<b>Social and Family Services</b>				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
<b>Subtotal</b>	36	-	-	-
<b>Recreation and Cultural Services</b>				
Parks and Recreation	37	-	-	58,377
Libraries	38	-	-	-
Other Cultural	39	-	-	-
<b>Subtotal</b>	40	-	-	58,377
<b>Planning and Development</b>				
Planning and Development	41	-	-	3,858
Commercial and Industrial	42	-	-	13,838
Residential Development	43	-	-	-
Agriculture and Reforestation	44	18,257	-	59,841
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
<b>Subtotal</b>	47	18,257	-	77,537
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
<b>Total</b>	51	3,715,458	-	3,993,495

# 1990 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Cornwall Tp
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For the year ended December 31, 1990.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
<b>Subtotal</b>	7	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	45,885
Air Transportation	13	-
--	14	-
<b>Subtotal</b>	15	45,885
<b>Environmental services</b>		
Sanitary Sewer System	16	79,000
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
<b>Subtotal</b>	23	79,000
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
<b>Subtotal</b>	30	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
<b>Subtotal</b>	36	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
<b>Subtotal</b>	40	-
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	70,621
--	46	-
<b>Subtotal</b>	47	70,621
Electricity	48	-
Gas	49	-
Telephone	50	-
<b>Total</b>	51	195,506

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Cornwall Tp

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	70,620
: To Canada and agencies	2	-
: To other	3	124,886
<b>Subtotal</b>	4	195,506
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
<b>Subtotal</b>	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	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	195,506
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	195,506
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	22	-
--	23	-
--	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
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	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	66,537
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	-
<b>Total</b>	45	66,537

# 1990 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Cornwall Tp

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For the year ended December 31, 1990.

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. 1990 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	33,119		15,818	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	13,384		6,906	
- user rates (consolidated entities)	53	-		-	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
<b>Total</b>	<b>78</b>	<b>46,503</b>		<b>22,724</b>	

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
		\$	\$	\$	\$	\$	\$
1991	60	58,233	17,034	-	-	-	-
1992	61	63,405	10,543	-	-	-	-
1993	62	18,216	3,320	-	-	-	-
1994	63	16,268	2,393	-	-	-	-
1995	64	13,198	1,629	-	-	-	-
1996-2000	65	26,186	2,604	-	-	-	-
2001 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>195,506</b>	<b>37,523</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* Includes interest to earned on Ministry of the Environment debt retirement funds

9. Future principal payments on EXPECTED NEW debt		1
		\$
1991	72	-
1992	73	-
1993	74	-
1994	75	-
1995	76	-
<b>Total</b>	<b>77</b>	<b>-</b>

10. Other notes (attach supporting schedules as required)

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Cornwall Tp

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>UPPER TIER</b>											
Included in general tax rate for upper tier purposes											
General requisition	1	467,307	8,267	475,574							
Special pupose requisitions											
Water rate	2	-	-	-							
Transit rate	3	-	-	-							
Sewer rate	4	-	-	-							
Library rate	5	-	-	-							
Road rate	6	-	-	-							
--	7	-	-	-							
--	8	-	-	-							
Payments in lieu of taxes	9	-	-	-							
Telephone and telegraph taxation	10	-	-	-							
<b>Subtotal levied by mill rate -- general</b>	11	369	467,307	8,267	475,574	460,274	8,555	-	5,658	-	474,487
<b>Special purpose requisitions</b>											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-
<b>Speical charges</b>	19	-	-	-	-	-	-	-	-	-	-
<b>Direct water billings</b>	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	369	467,307	8,267	475,574	460,274	8,555	-	5,658	-	474,487

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Cornwall Tp

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13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	4	1,116,221	8,563	-	1,124,784	1,112,573	25,152	-	-	1,137,725	12,945
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	8	442,961	18,936	-	461,897	459,942	1,963	-	-	461,905	16
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	49	908,816	6,948	-	915,764	902,731	21,184	-	-	923,915	8,200
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	116	352,531	15,059	-	367,590	365,923	1,653	-	-	367,576	102
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	<b>177</b>	<b>2,820,529</b>	<b>49,506</b>	<b>-</b>	<b>2,870,035</b>	<b>2,841,169</b>	<b>49,952</b>	<b>-</b>	<b>-</b>	<b>2,891,121</b>	<b>21,263</b>

# 1990 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Cornwall Tp

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For the year ended December 31, 1990.

		1 \$
<b>Balance at the beginning of the year</b>	1	640,497
<b>Revenues</b>		
Contributions from revenue fund	2	118,667
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	22,912
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	141,579
<b>Expenditures</b>		
Transferred to capital fund	14	-
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	-
<b>Balance at the end of the year for:</b>		
Reserves	23	724,090
Reserve Funds	24	57,986
<b>Total</b>	25	782,076
<b>Analysed as follows:</b>		
Working funds	26	227,000
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	126,000
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	213,334
- library	65	-
- other cultural	66	-
- water	38	157,756
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	57,986
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	-
<b>Total</b>	58	782,076

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Cornwall Tp

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1990.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	192,784	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	65	
Ontario	3	186,725	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	8,353	receivable for
Other (including unorganized areas)	8	52,950	business taxes
Taxes receivable			
Current year's levies	9	293,338	16,111
Previous year's levies	10	67,195	8,035
Prior year's levies	11	35,614	5,254
Penalties and interest	12	35,652	4,729
Less allowance for uncollectables (negative)	13	- 4,000	- 4,000
Investments			
Canada	14	803,000	
Provincial	15	-	
Municipal	16	-	
Other	17	57,986	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
<b>Capital outlay to be recovered in future years</b>	19	195,506	
<b>Other long term assets</b>	20	-	-
<b>Total</b>	21	<b>1,925,168</b>	

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Cornwall Tp

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	57,986				-
- 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	521,477				
Other	32	-				
Other current liabilities	33	2,325				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	45,886				
- special area rates and special charges	35	79,000				
- benefitting landowners	36	70,620				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	782,076				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	234,702				
Special charges and special areas (specify)						
--	43	55,248				
--	44	5,819				
--	45	42,348				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	718				
School boards	57	21,263				
Unexpended capital financing / (unfinanced capital outlay)	58	103,470				
<b>Total</b>	59	1,925,168				

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Cornwall Tp

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## STATISTICAL DATA

For the year ended December 31, 1990.

		<b>1</b>
<b>1. Number of continuous full time employees as at December 31</b>		
Administration	1	4
Non-line Department Support Staff	2	-
Fire	3	-
Police	4	-
Transit	5	-
Public Works	6	11
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	5
Libraries	11	-
Planning	12	-
<b>Total</b>	<b>13</b>	<b>20</b>

		continuous full time employees December 31	
		<b>1</b>	<b>2</b>
		\$	\$
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	563,104	68,210
Employee benefits	15	153,687	14,642

		<b>1</b>
		\$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	4,295,783
Previous years' tax	17	180,911
Penalties and interest	18	37,220
<b>Subtotal</b>	<b>19</b>	<b>4,513,914</b>
Discounts allowed	20	-
Tax adjustments under section 362 and 363 of the Municipal Act		
- amounts added to the roll (negative)	22	-
- amounts written off	23	-
Tax adjustments under sections 465, 495 and 496 of the Municipal Act		
- recoverable from upper tier and school boards		
- recoverable from general municipal revenues	24	8,077
- recoverable from general municipal revenues	25	6,108
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions	27	-
- refunds	28	-
Other (specify)	80	-
<b>Total reductions</b>	<b>29</b>	<b>4,528,099</b>
Amounts added to the tax roll for collection purposes only	30	25,842
Business taxes written off under subsection 495(1) of the Municipal Act	81	-

		<b>1</b>
<b>4. Tax due dates for 1990 (lower tier municipalities only)</b>		
Interim billings: Number of installments	31	1
Due date of first installment (YYYYMMDD)	32	19900330
Due date of last installment (YYYYMMDD)	33	0
Final billings: Number of installments	34	1
Due date of first installment (YYYYMMDD)	35	19900928
Due date of last installment (YYYYMMDD)	36	0
		\$
Supplementary taxes levied with 1994 due date	37	-

		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
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
		\$	\$	\$	\$
Estimated to take place					
in 1992	58	3,500,000	1,603,135	-	-
in 1993	59	1,000,000	-	-	-
in 1994	60	500,000	-	-	-
in 1995	61	500,000	-	-	-
in 1996	62	500,000	-	-	-
<b>Total</b>	<b>63</b>	<b>6,000,000</b>	<b>1,603,135</b>	<b>-</b>	<b>-</b>

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Cornwall Tp

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## STATISTICAL DATA

For the year ended December 31, 1990.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
<b>6.</b>	Ontario Home Renewal Plan trust fund at year end	<b>82</b>	17,728		11,190
<b>7. Analysis of direct water and sewer billings as at December 31</b>					
		number of residential units	1990 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
<b>Water</b>					
In this municipality		39	627	56,955	44,247
In other municipalities (specify municipality)					
--		40	-	-	-
--		41	-	-	-
--		42	-	-	-
--		43	-	-	-
--		64	-	-	-
		number of residential units	1990 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
<b>Sewer</b>					
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		<b>66</b>	-	-	-
<b>8. Selected investments of own sinking funds as at December 31</b>					
		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
Own sinking funds		<b>83</b>	-	-	-
<b>9. Borrowing from own reserve funds</b>					
					1
					\$
Loans or advances due to reserve funds as at December 31					<b>84</b>
<b>10. Joint boards consolidated by this municipality</b>					
		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	-	-	-
<b>11. Applications to the Ontario Municipal Board or to Council</b>					
		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, 1989		67	99,200	1,603,135	-
Approved in 1990		68	-	49,442	-
Financed in 1990		69	-	47,005	-
No long term financing necessary		70	-	2,437	-
Approved but not financed as at December 31, 1990		71	99,200	1,603,135	-
Applications submitted but not approved as at Decemeber 31, 1990		72	-	-	-
<b>12. Forecast of total revenue fund expenditures</b>					
		1991	1992	1993	1994
		1	2	3	4
		\$	\$	\$	\$
		<b>73</b>	2,300,000	2,350,000	2,400,000
				2,500,000	2,600,000