

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 6004

MUNICIPALITY OF: Cumberland Tp

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cumberland 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
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	32,097,635	5,705,853	17,766,783	8,624,999
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	32,097,635	5,705,853	17,766,783	8,624,999
PAYMENTS IN LIEU OF TAXATION					
Canada	7	2,927	-	-	2,927
Canada Enterprises	8	6,105	-	-	6,105
Ontario					
The Municipal Tax Assistance Act	9	18,170	-		18,170
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	29,225	-	-	29,225
Liquor Control Board of Ontario	14	2,837	-	-	2,837
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	3,540	-	-	3,540
Subtotal	18	62,804	-	-	62,804
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	-	-	-	-
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	465,907	-	-	465,907
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	573,569	-	-	573,569
Subtotal	28	1,039,476	-	-	1,039,476
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,083,830			1,083,830
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	50,602			50,602
Fees and service charges	32	1,256,391			1,256,391
Subtotal	33	2,390,823			2,390,823
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,218,524	-	-	1,218,524
Fines	37	26,066			26,066
Penalties and interest on taxes	38	285,832			285,832
Investment income - from own funds	39	-			-
- other	40	1,972,378			1,972,378
Sales of publications, equipment, etc	42	7,111			7,111
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	148,685			148,685
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	405,565			405,565
Subtotal	50	4,064,161	-	-	4,064,161
TOTAL REVENUE	51	39,654,899	5,705,853	17,766,783	16,182,263

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

Municipality

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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	9,313,845	227,115	76,050	137.390000	161.640000	1,279,629	36,710	12,292	44,446	976	563	1,374,616
Separate consolidated													
Total all school board taxation	0						15,849,802	940,508	250,926	625,482	72,499	27,566	17,766,783

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ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

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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	-	-	-	147,330
Protection to Persons and Property					
Fire	2	-	-	-	40,466
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	68,650
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	109,116
Transportation services					
Roadways	8	491,097	-	50,602	122,498
Winter Control	9	340,003	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	831,100	-	50,602	122,498
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	68,608	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	68,608	-	-	-
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	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	5,820	-	-	529,412
Libraries	38	123,100	-	-	6,240
Other Cultural	39	38,603	-	-	25,238
Subtotal	40	167,523	-	-	560,890
Planning and Development					
Planning and Development	41	9,840	-	-	161,817
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	6,759	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	154,740
--	46	-	-	-	-
Subtotal	47	16,599	-	-	316,557
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,083,830	-	50,602	1,256,391

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ANALYSIS OF REVENUE FUND EXPENDITURES

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
		\$	\$	\$	\$	\$	\$	\$
General Government	1	1,105,668	-	639,872	3,264,956	-	39,500	4,970,996
Protection to Persons and Property								
Fire	2	1,387,131	3,130	188,291	124,198	-	-	1,702,750
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	635,437	-	80,551	54,971	-	-	770,959
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	2,022,568	3,130	268,842	179,169	-	-	2,473,709
Transportation services								
Roadways	8	602,856	24,280	598,814	825,971	-	-	2,051,921
Winter Control	9	238,074	-	499,747	50,000	-	-	787,821
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	167,740	4,581	-	-	172,321
Air Transportation	13	-	-	-	-	-	-	-
--	14	102,115	-	41,891	6,907	-	-	150,913
Subtotal	15	943,045	24,280	1,308,192	887,459	-	-	3,162,976
Environmental services								
Sanitary Sewer System	16	19,430	11,673	77,654	23,725	-	-	132,482
Storm Sewer System	17	-	95,690	-	-	-	-	95,690
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	1,442,848	-	-	-	1,442,848
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	19,430	107,363	1,520,502	23,725	-	-	1,671,020
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	262	-	13,027	-	-	-	13,289
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	262	-	13,027	-	-	-	13,289
Social and Family Services								
General Assistance	31	20,025	-	973	-	2,889	-	23,887
Assistance to Aged Persons	32	-	-	-	-	22,833	-	22,833
Assistance to Children	33	-	-	-	-	78,655	-	78,655
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	20,025	-	973	-	104,377	-	125,375
Recreation and Cultural Services								
Parks and Recreation	37	995,987	8,915	624,416	99,658	-	-	1,728,976
Libraries	38	202,988	-	126,490	2,443	-	39,500	371,421
Other Cultural	39	224,390	-	78,625	11,110	29,856	-	343,981
Subtotal	40	1,423,365	8,915	829,531	113,211	29,856	39,500	2,444,378
Planning and Development								
Planning and Development	41	463,212	-	114,103	21,024	-	-	598,339
Commercial and Industrial	42	8,405	403,965	91,853	-	-	-	504,223
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	14,908	8,676	-	-	23,584
Tile Drainage and Shoreline Assistance	45	-	157,566	-	-	-	-	157,566
--	46	-	-	-	-	-	-	-
Subtotal	47	471,617	561,531	220,864	29,700	-	-	1,283,712
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	6,005,980	705,219	4,801,803	4,498,220	134,233	-	16,145,455

1990 FINANCIAL INFORMATION RETURN

Municipality

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1990.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		29,658
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		869,181
Reserves and Reserve Funds	3		2,991,943
	Subtotal	4	3,861,124
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		69,300
Serial Debentures	13		-
Sinking Fund Debentures	14		-
Long Term Bank Loans	15		-
Long Term Reserve Fund Loans	16		-
--	17		-
	Subtotal *	18	69,300
Grants and Loan Forgiveness			
Ontario	20		1,382,991
Canada	21		-
Other Municipalities	22		128,781
	Subtotal	23	1,511,772
Other Financing			
Prepaid Special Charges	24		8,368
Proceeds From Sale of Land and Other Capital Assets	25		1,469,333
Investment Income			
From Own Funds	26		-
Other	27		-
Donations	28		8,021
--	30		-
--	31		-
	Subtotal	32	1,485,722
	Total Sources of Financing	33	6,927,918
Applications			
Own Expenditures			
Short Term Interest Costs	34		1,643
Other	35		5,988,952
	Subtotal	36	5,990,595
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37		-
Unconsolidated Local Boards	38		-
Individuals	39		69,300
	Subtotal	40	69,300
Transfers to Reserves, Reserve Funds and the Revenue Fund			
	41		751,439
	Total Applications	42	6,811,334
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	86,926
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	140,187
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45		53,261
- Proceeds From Long Term Liabilities	46		-
- Transfers From Reserves and Reserve Funds	47		-
--	48		-
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	86,926
* - 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

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	202,312	-	-	406,103
Protection to Persons and Property					
Fire	2	-	-	-	1,989,008
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	50,972
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	2,039,980
Transportation services					
Roadways	8	495,900	-	-	1,322,113
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	4,581
Air Transportation	13	-	-	-	-
--	14	-	-	-	21,479
Subtotal	15	495,900	-	-	1,348,173
Environmental services					
Sanitary Sewer System	16	-	-	-	23,725
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	24,782	-	-	49,565
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	24,782	-	-	73,290
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	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	633,850	-	-	762,492
Libraries	38	-	-	-	2,443
Other Cultural	39	21,230	-	-	180,816
Subtotal	40	655,080	-	-	945,751
Planning and Development					
Planning and Development	41	-	-	-	17,022
Commercial and Industrial	42	-	-	128,696	1,114,627
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	4,917	-	85	45,649
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	4,917	-	128,781	1,177,298
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,382,991	-	128,781	5,990,595

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Cumberland Tp

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For the year ended December 31, 1990.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	2,875
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	2,875
Transportation services		
Roadways	8	137,000
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	137,000
Environmental services		
Sanitary Sewer System	16	38,000
Storm Sewer System	17	648,167
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	686,167
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	-
Assistance 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	1,699,755
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	460,992
--	46	-
Subtotal	47	2,160,747
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	2,986,789

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Cumberland Tp

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For the year ended December 31, 1990.

		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	-
: To Canada and agencies	2	-
: To other	3	-
Subtotal	4	-
Plus: All debt assumed by the municipality from others	5	4,940,034
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	1,073,000
Subtotal	9	1,073,000
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	880,245
- enterprises and other	13	-
Subtotal	14	880,245
Total	15	2,986,789
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	1,699,755
Installment (serial) debentures	17	1,287,034
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	99,187
Ministry of the Environment - sewer	30	-
- water	31	-
4. Actuarial balance of own sinking funds at year end		
	32	720,458
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits	33	282,313
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	58,366
--	43	-
--	44	-
Total	45	340,679

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Cumberland 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		
				\$	\$	\$	
Recovered from the consolidated revenue fund							
- general tax rates *	50	183,286	268,677				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	155,297	97,959				
- user rates (consolidated entities)	53	-	-				
Recovered from reserve funds	54	66,667	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	56	-	-				
--	57	-	-				
--	58	-	-				
--	59	-	-				
Total	78	405,250	366,636				
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	323,217	354,514	66,667	-	-	-
1992	61	296,064	337,814	66,667	-	-	-
1993	62	276,676	324,166	66,667	-	-	-
1994	63	262,301	312,294	66,666	-	-	-
1995	64	254,148	301,619	-	-	-	-
1996-2000	65	895,678	879,442	-	-	-	-
2001 onwards	79	9,000	1,541	-	-	-	-
interest to be earned on sinking funds *	69	403,038	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	2,720,122	2,511,390	266,667	-	-	-
* 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	-				-	
Total	77	-				-	
10. Other notes (attach supporting schedules as required)							

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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	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1	3,557,063	151,237	3,708,300								
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	-	-	-								
Subtotal levied by mill rate -- general	11	147,624	3,557,063	151,237	3,708,300	3,651,487	59,285	-	-	-	3,710,772	150,096
Special purpose requisitions												
Water	12	-	-	-								
Transit	13	1,163,772	48,370	1,212,142								
Sewer	14	-	-	-								
Library	15	-	-	-								
--	16	-	-	-								
--	17	-	-	-								
Subtotal levied by mill rate -- special areas	18	64,546	1,163,772	48,370	1,212,142	1,194,284	18,588	-	-	-	1,212,872	65,276
Speical charges	19	21,000	768,793	13,057	781,850	782,209	-	-	-	-	782,209	21,359
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	233,170	5,489,628	212,664	5,702,292	5,627,980	77,873	-	-	-	5,705,853	236,731

1990 FINANCIAL INFORMATION RETURN

Municipality

Cumberland 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	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	227	5,532,090	258,271	-	5,790,361	5,671,663	118,844	-	-	5,790,507	373
--	31	2	299,959	10,781	-	310,740	310,054	695	-	-	310,749	11
Elementary separate (specify)												
--	40	-	2,197,302	74,370	-	2,271,672	2,267,062	4,610	-	-	2,271,672	-
--	41	-	2,121,771	85,825	-	2,207,596	2,203,294	4,302	-	-	2,207,596	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	63	4,037,236	188,412	-	4,225,648	4,139,459	86,311	-	-	4,225,770	185
--	51	3	228,207	8,151	-	236,358	235,846	506	-	-	236,352	3
Secondary separate (specify)												
--	70	-	1,332,109	45,985	-	1,378,094	1,374,616	3,478	-	-	1,378,094	-
--	71	-	1,292,291	53,752	-	1,346,043	1,342,798	3,245	-	-	1,346,043	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	295	17,040,965	725,547	-	17,766,512	17,544,792	221,991	-	-	17,766,783	566

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Cumberland Tp

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For the year ended December 31, 1990.

		1 \$
Balance at the beginning of the year	1	11,983,065
Revenues		
Contributions from revenue fund	2	3,629,039
Contributions from capital fund	3	751,439
Lot levies and subdivider contributions	60	2,748,319
Recreational land (the Planning Act)	61	188,829
Investment income - from own funds	5	-
- other	6	772,460
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	8,090,086
Expenditures		
Transferred to capital fund	14	2,991,943
Transferred to revenue fund	15	148,685
Charges for long term liabilities - principal and interest	16	66,667
--	63	-
--	20	-
--	21	-
Total expenditure	22	3,207,295
Balance at the end of the year for:		
Reserves	23	9,849,616
Reserve Funds	24	7,016,240
Total	25	16,865,856
Analysed as follows:		
Working funds	26	1,000,000
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	282,313
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	5,682,721
- roads	35	-
- sanitary and storm sewers	36	492,417
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	2,178,385
Lot levies and subdivider contributions	44	6,233,222
Recreational land (the Planning Act)	46	671,765
Parking revenues	45	-
Debenture repayment	47	266,667
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	-
Waste Site	53	58,366
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	16,865,856

1990 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	583,669	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	7,970	
Ontario	3	326,674	
Region or county	4	54,406	
Other municipalities	5	31,994	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	282,728	business taxes
Taxes receivable			
Current year's levies	9	1,218,611	41,170
Previous year's levies	10	255,952	10,720
Prior year's levies	11	152,300	7,237
Penalties and interest	12	152,950	6,436
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	17,892,025	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	2,986,789	
Other long term assets	20	-	-
Total	21	23,946,068	

1990 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	7,225				
Region or county	28	2,773				
Other municipalities	29	138,807				
School Boards	30	18,275				
Trade accounts payable	31	1,257,226				
Other	32	200,009				
Other current liabilities	33	1,842,335				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	1,905,232				
- special area rates and special charges	35	-				
- benefitting landowners	36	814,890				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	266,667				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	16,865,856				
Accumulated net revenue (deficit)						
General revenue	42	50,000				
Special charges and special areas (specify)						
--	43	134,419				
--	44	26,003				
--	45	90,561				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	47,244				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	6,329				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	236,731				
School boards	57	566				
Unexpended capital financing / (unfinanced capital outlay)	58	86,926				
Total	59	23,946,068				

1990 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

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STATISTICAL DATA

For the year ended December 31, 1990.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	142,167	43,872		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1990 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	1990 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, 1989	67	454,500	1,593,702	-	2,048,202	
Approved in 1990	68	-	490,620	-	490,620	
Financed in 1990	69	69,300	-	-	69,300	
No long term financing necessary	70	-	5,482	-	5,482	
Approved but not financed as at December 31, 1990	71	385,200	2,078,840	-	2,464,040	
Applications submitted but not approved as at Decemeber 31, 1990	72	-	-	-	-	
12. Forecast of total revenue fund expenditures						
		1991	1992	1993	1994	1995
		1	2	3	4	5
		\$	\$	\$	\$	\$
	73	17,500,000	18,900,000	20,400,000	22,000,000	23,800,000