

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 14012

MUNICIPALITY OF: Colborne V

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Colborne V

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For the year ended December 31, 1991.

		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	1,254,565	119,140	731,602	403,823
Direct water billings on ratepayers -- own municipality	2	225,243	-		225,243
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	1,479,808	119,140	731,602	629,066
PAYMENTS IN LIEU OF TAXATION					
Canada	7	9,034	914	5,608	2,512
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	565	160		405
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	42,041	3,918	24,210	13,913
Ontario Hydro	13	346	36	218	92
Liquor Control Board of Ontario	14	2,876	750	-	2,126
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	4,905	494	3,028	1,383
Subtotal	18	59,767	6,272	33,064	20,431
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	180,587	-	-	180,587
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	126,083			126,083
Canada specific grants	30	3,635			3,635
Other municipalities - grants and fees	31	104,306			104,306
Fees and service charges	32	155,248			155,248
Subtotal	33	389,272			389,272
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	4,281	-	-	4,281
Fines	37	-			-
Penalties and interest on taxes	38	18,634			18,634
Investment income - from own funds	39	-			-
- other	40	56,735			56,735
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	36,522			36,522
Contributions from reserves and reserve funds	44	5,346			5,346
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	121,518	-	-	121,518
TOTAL REVENUE	51	2,230,952	125,412	764,666	1,340,874

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Colborne V

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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	121,665	25,459	10,370	152.710000	179.660000	18,580	4,574	1,863	157	-	61	25,235
Separate consolidated													
Total all school board taxation	0						518,352	148,110	57,396	5,446	363	1,935	731,602

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

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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	7,795	3,635	-	28,901
Protection to Persons and Property					
Fire	2	-	-	70,224	10,004
Police	3	-	-	895	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	71,119	10,004
Transportation services					
Roadways	8	75,896	-	9,414	7,794
Winter Control	9	30,104	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	106,000	-	9,414	7,794
Environmental services					
Sanitary Sewer System	16	-	-	-	569
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	5,686
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	312	7,404
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	312	13,659
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	15
--	29	-	-	-	-
Subtotal	30	-	-	-	15
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	6,000	-	23,461	92,521
Libraries	38	6,288	-	-	1,530
Other Cultural	39	-	-	-	-
Subtotal	40	12,288	-	23,461	94,051
Planning and Development					
Planning and Development	41	-	-	-	824
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	824
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	126,083	3,635	104,306	155,248

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ANALYSIS OF REVENUE FUND EXPENDITURES

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For the year ended December 31, 1991.

		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	128,921	-	49,378	1,191	-	-	179,490
Protection to Persons and Property								
Fire	2	42,842	-	36,261	15,167	-	-	94,270
Police	3	-	-	2,130	-	-	-	2,130
Conservation Authority	4	-	-	-	-	15,014	-	15,014
Protective inspection and control	5	28,327	-	8,756	-	-	-	37,083
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	71,169	-	47,147	15,167	15,014	-	148,497
Transportation services								
Roadways	8	58,118	-	34,222	7,912	-	-	100,252
Winter Control	9	22,740	-	19,798	-	-	-	42,538
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	38,734	9,786	-	-	48,520
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	80,858	-	92,754	17,698	-	-	191,310
Environmental services								
Sanitary Sewer System	16	36,457	3,351	42,671	45,321	-	-	127,800
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	30,198	133,927	79,521	-	-	243,646
Garbage Collection	19	-	-	19,643	-	-	-	19,643
Garbage Disposal	20	-	-	51,490	6,354	-	-	57,844
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	36,457	33,549	247,731	131,196	-	-	448,933
Health Services								
Public Health Services	24	-	-	9,748	-	-	-	9,748
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	490	-	3,886	-	-	-	4,376
--	29	-	-	-	-	-	-	-
Subtotal	30	490	-	13,634	-	-	-	14,124
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	73,245	-	66,476	39,164	500	-	179,385
Libraries	38	12,928	-	6,176	1,511	-	-	20,615
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	86,173	-	72,652	40,675	500	-	200,000
Planning and Development								
Planning and Development	41	-	-	48,870	-	-	-	48,870
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	48,870	-	-	-	48,870
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	404,068	33,549	572,166	205,927	15,514	-	1,231,224

1991 FINANCIAL INFORMATION RETURN

Municipality

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	4,287
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	198,528
Reserves and Reserve Funds	3	-
Subtotal	4	198,528
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	-
Serial Debentures	13	175,000
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	175,000
Grants and Loan Forgiveness		
Ontario	20	199,897
Canada	21	-
Other Municipalities	22	9,500
Subtotal	23	209,397
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	61
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	61
Total Sources of Financing	33	582,986
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	549,783
Subtotal	36	549,783
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	36,522
Total Applications	42	586,305
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	968
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	968
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	968
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

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ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	1,191
Protection to Persons and Property				
Fire	2	-	-	15,167
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
Subtotal	7	-	-	15,167
Transportation services				
Roadways	8	-	-	7,912
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	4,485	-	14,271
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	4,485	-	22,183
Environmental services				
Sanitary Sewer System	16	45,320	-	90,641
Storm Sewer System	17	-	-	-
Waterworks System	18	112,881	-	330,880
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
Subtotal	23	158,201	-	421,521
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	37,211	-	89,255
Libraries	38	-	-	466
Other Cultural	39	-	-	-
Subtotal	40	37,211	-	89,721
Planning and Development				
Planning and Development	41	-	-	-
Commercial and Industrial	42	-	-	-
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
Subtotal	47	-	-	-
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
Total	51	199,897	-	549,783

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Colborne V

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For the year ended December 31, 1991.

		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	11,759
Storm Sewer System	17	-
Waterworks System	18	286,000
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	Subtotal 23	297,759
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	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
	Subtotal 47	-
Electricity	48	189,040
Gas	49	-
Telephone	50	-
	Total 51	486,799

1991 FINANCIAL INFORMATION RETURN

Municipality

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

		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	160,759
: To Canada and agencies	2	-
: To other	3	326,040
Subtotal	4	486,799
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	486,799
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	486,799
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	35,156
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	35,156

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1991.

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. 1991 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	2,570		781	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	-		-	
- user rates (consolidated entities)	53	17,667		12,531	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	16,233		23,210	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
Total	78	36,470		36,522	

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
		\$	\$	\$	\$	\$	\$
1992	60	33,407	29,129	-	-	18,086	21,317
1993	61	36,649	25,687	-	-	20,311	19,201
1994	62	40,057	21,912	-	-	22,710	16,829
1995	63	44,606	17,790	-	-	25,281	14,182
1996	64	20,960	14,433	-	-	16,046	11,853
1997-2001	65	122,080	35,498	-	-	86,606	24,973
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	297,759	144,449	-	-	189,040	108,355

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

9. Future principal payments on EXPECTED NEW debt		1
		\$
1992	72	-
1993	73	-
1994	74	-
1995	75	-
1996	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, 1991.

	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	91,321	890	92,211								
Special purpose requisitions												
Water rate	2	-	-	-								
Transit rate	3	-	-	-								
Sewer rate	4	-	-	-								
Library rate	5	-	-	-								
Road rate	6	37,655	364	38,019								
--	7	-	-	-								
--	8	-	-	-								
Payments in lieu of taxes	9	-	-	-								
Telephone and telegraph taxation	10	-	-	-								
Subtotal levied by mill rate -- general	11	5,545	128,976	1,254	130,230	115,064	4,076	-	6,272	-	125,412	727
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	5,545	128,976	1,254	130,230	115,064	4,076	-	6,272	-	125,412	727

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		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	17,198	411,230	4,169	-	415,399	373,523	14,753	18,084	-	406,360	8,159
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	1,246	23,152	186	-	23,338	22,412	350	576	-	23,338	1,246
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	13,509	326,195	3,171	-	329,366	283,273	11,777	13,755	-	308,805	7,052
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	1,019	25,945	218	-	26,163	25,235	279	649	-	26,163	1,019
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	32,972	786,522	7,744	-	794,266	704,443	27,159	33,064	-	764,666	3,372

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Colborne V

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For the year ended December 31, 1991.

		1 \$
Balance at the beginning of the year	1	490,026
Revenues		
Contributions from revenue fund	2	7,399
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	6,700
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	9,160
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	23,259
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	5,346
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	5,346
Balance at the end of the year for:		
Reserves	23	364,629
Reserve Funds	24	143,310
Total	25	507,939
Analysed as follows:		
Working funds	26	97,088
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	10,236
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	18,852
- sanitary and storm sewers	36	143,557
- parks and recreation	64	41,579
- library	65	1,046
- other cultural	66	-
- water	38	25,000
- transit	39	-
- housing	40	-
- industrial development	41	5,748
- other and unspecified	42	164,833
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	-
Vacation Pay - Council	52	-
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	507,939

1991 FINANCIAL INFORMATION RETURN

Municipality

Colborne V

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	388,940	-
Accounts receivable			
Canada	2	380	
Ontario	3	31,608	
Region or county	4	902	
Other municipalities	5	11,812	
School Boards	6	-	-
Waterworks	7	8,136	-
Other (including unorganized areas)	8	47,018	-
Taxes receivable			
Current year's levies	9	112,725	-
Previous year's levies	10	33,761	-
Prior year's levies	11	19,364	-
Penalties and interest	12	16,920	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	150,000	
Other current assets	18	9,405	-
Capital outlay to be recovered in future years	19	486,799	-
Other long term assets	20	22,048	-
Total	21	1,339,818	-

1991 FINANCIAL INFORMATION RETURN

Municipality

Colborne V

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16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

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	6,876				
Region or county	28	1,741				
Other municipalities	29	-				
School Boards	30	11,783				
Trade accounts payable	31	60,134				
Other	32	392				
Other current liabilities	33	6,889				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	11,759				
- special area rates and special charges	35	-				
- benefitting landowners	36	-				
- user rates (consolidated entities)	37	286,000				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	189,040				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	507,939				
Accumulated net revenue (deficit)						
General revenue	42	168,287				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	107,114				
Libraries	49	1,103				
Cemetaries	50	2,209				
Recreation, community centres and arenas	51	24,379				
--	52	70				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	727				
School boards	57	3,372				
Unexpended capital financing / (unfinanced capital outlay)	58	968				
Total	59	1,339,818				

1991 FINANCIAL INFORMATION RETURN

Municipality

Colborne V

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STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	71,210	8,733		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1991 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	39	884	169,698	55,545	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
		number of residential units	1991 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	-	-	-	-	
	--	-	-	-	-	
	--	-	-	-	-	
	--	-	-	-	-	
	--	-	-	-	-	
	--	-	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
Approved but not financed as at December 31, 1991	67	-	-	-	-	
Approved in 1991	68	-	240,871	-	240,871	
Financed in 1991	69	-	175,000	-	175,000	
No long term financing necessary	70	-	-	-	-	
Approved but not financed as at December 31, 1991	71	-	65,871	-	65,871	
Applications submitted but not approved as at Decemeber 31, 1991	72	-	-	-	-	
12. Forecast of total revenue fund expenditures						
		1992	1993	1994	1995	1996
		1	2	3	4	5
		\$	\$	\$	\$	\$
73	1,500,000	1,575,000	1,650,000	1,730,000	1,815,000	