

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 37021

MUNICIPALITY OF: Colchester South Tp

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Colchester South Tp

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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	4,591,078	516,291	2,427,707	1,647,080
Direct water billings on ratepayers -- own municipality	2	256,978	-		256,978
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	58,386	-		58,386
-- other municipalities	5	-	-		-
Subtotal	6	4,906,442	516,291	2,427,707	1,962,444
PAYMENTS IN LIEU OF TAXATION					
Canada	7	163,568	905	4,291	158,372
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	12,543	4,145		8,398
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	1,100	142	670	288
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	177,211	5,192	4,961	167,058
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	358,903	-	-	358,903
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	341,339			341,339
Canada specific grants	30	823			823
Other municipalities - grants and fees	31	318,728			318,728
Fees and service charges	32	304,732			304,732
Subtotal	33	965,622			965,622
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	23,508	-	-	23,508
Fines	37	8,022			8,022
Penalties and interest on taxes	38	103,827			103,827
Investment income - from own funds	39	31,326			31,326
- other	40	-			-
Sales of publications, equipment, etc	42	24,214			24,214
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	12,688			12,688
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	16,940			16,940
Subtotal	50	220,525	-	-	220,525
TOTAL REVENUE	51	6,628,703	521,483	2,432,668	3,674,552

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Colchester South 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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Secondary separate													
General	0	1,615,399	42,114	12,225	167.663000	197.250000	270,843	8,307	2,411	2,790	37	11	284,399
Separate consolidated													
Total all school board taxation	0						2,254,902	123,072	26,828	21,401	1,049	455	2,427,707

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

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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	-	-	-	-
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	1,750	-	310,343	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	41,318
Subtotal	7	1,750	-	310,343	41,318
Transportation services					
Roadways	8	298,411	-	8,335	-
Winter Control	9	15,706	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	87,221
Subtotal	15	314,117	-	8,335	87,221
Environmental services					
Sanitary Sewer System	16	-	-	-	19,015
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	5,970
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	24,985
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	50	23,793
--	29	-	-	-	-
Subtotal	30	-	-	50	23,793
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	-	-	-	15,750
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	25,472	823	-	114
Tile Drainage and Shoreline Assistance	45	-	-	-	111,551
--	46	-	-	-	-
Subtotal	47	25,472	823	-	127,415
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	341,339	823	318,728	304,732

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Colchester South Tp

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	306,878	-	251,853	19,000	1,845	74,846	504,730
Protection to Persons and Property								
Fire	2	38,270	-	20,490	-	-	-	58,760
Police	3	885,395	-	135,027	4,707	-	-	1,025,129
Conservation Authority	4	-	-	-	-	9,039	-	9,039
Protective inspection and control	5	46,251	-	4,909	-	-	-	51,160
Emergency measures	6	-	37,049	-	-	-	-	37,049
Subtotal	7	969,916	37,049	160,426	4,707	9,039	-	1,181,137
Transportation services								
Roadways	8	147,132	-	186,825	265,951	-	-	599,908
Winter Control	9	-	-	18,510	-	-	-	18,510
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	13,396	-	-	-	13,396
Air Transportation	13	-	-	-	-	-	-	-
--	14	36,505	-	34,596	13,208	-	-	84,309
Subtotal	15	183,637	-	253,327	279,159	-	-	716,123
Environmental services								
Sanitary Sewer System	16	-	278,390	92,158	-	-	-	370,548
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	4,478	194,118	23,099	-	90,351	312,046
Garbage Collection	19	-	-	100,767	-	-	-	100,767
Garbage Disposal	20	-	-	100,287	-	-	-	100,287
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	282,868	487,330	23,099	-	90,351	883,648
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	37,747	-	-	15,505	22,242
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	37,747	-	-	15,505	22,242
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	-	-	52,753	-	-	-	52,753
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	-	-	52,753	-	-	-	52,753
Planning and Development								
Planning and Development	41	-	-	12,686	-	-	-	12,686
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	42,711	50,486	13,663	1,182	-	-	108,042
Tile Drainage and Shoreline Assistance	45	-	111,551	-	-	-	-	111,551
--	46	-	-	172	-	-	-	172
Subtotal	47	42,711	162,037	26,521	1,182	-	-	232,451
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,503,142	481,954	1,269,957	327,147	10,884	-	3,593,084

1991 FINANCIAL INFORMATION RETURN

Municipality

Colchester South Tp

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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	312,410
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	273,973
Reserves and Reserve Funds	3	-
Subtotal	4	273,973
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	49,300
Serial Debentures	13	58,919
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	108,219
Grants and Loan Forgiveness		
Ontario	20	1,483,614
Canada	21	-
Other Municipalities	22	-
Subtotal	23	1,483,614
Other Financing		
Prepaid Special Charges	24	118,176
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	33
Other	27	-
Donations	28	600
--	30	64,268
--	31	9,037
Subtotal	32	192,114
Total Sources of Financing	33	2,057,920
Applications		
Own Expenditures		
Short Term Interest Costs	34	56,381
Other	35	2,608,827
Subtotal	36	2,665,208
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	49,300
Subtotal	40	49,300
Transfers to Reserves, Reserve Funds and the Revenue Fund		
	41	-
Total Applications	42	2,714,508
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	968,998
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	21,010
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	881,157
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	108,851
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	968,998
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Colchester South Tp

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	-
Protection to Persons and Property				
Fire	2	-	-	-
Police	3	-	-	4,707
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	5,541
Subtotal	7	-	-	10,248
Transportation services				
Roadways	8	97,950	-	353,129
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	2,133
Subtotal	15	97,950	-	355,262
Environmental services				
Sanitary Sewer System	16	-	-	58,514
Storm Sewer System	17	-	-	-
Waterworks System	18	1,344,351	-	2,044,751
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
Subtotal	23	1,344,351	-	2,103,265
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	41,313	-	196,433
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
Subtotal	47	41,313	-	196,433
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
Total	51	1,483,614	-	2,665,208

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Colchester South Tp

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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	156,021
Subtotal	7	156,021
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	2,075,000
Storm Sewer System	17	-
Waterworks System	18	18,946
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	2,093,946
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	94,961
Tile Drainage and Shoreline Assistance	45	444,199
--	46	-
Subtotal	47	539,160
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	2,789,127

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Colchester South Tp

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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	444,198
: To Canada and agencies	2	-
: To other	3	2,344,929
Subtotal	4	2,789,127
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	2,789,127
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	2,789,127
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	124,422
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	124,422

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

Colchester South Tp

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	91,724	252,186	28,000
- share of integrated projects	47	23,443	142,016	15,460
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	-	-	-	-
- special are rates and special charges	51	-	-	-	-
- benefitting landowners	52	161,083	320,871	-	-
- user rates (consolidated entities)	53	-	-	-	-
Recovered from reserve funds	54	-	-	-	-
Recovered from unconsolidated entities					
- hydro	55	-	-	-	-
- gas and telephone	56	-	-	-	-
--	57	-	-	-	-
--	58	-	-	-	-
--	59	-	-	-	-
Total	78	161,083	320,871		

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	150,772	310,712	-	-	-	-
1993	61	143,158	295,578	-	-	-	-
1994	62	153,833	281,312	-	-	-	-
1995	63	164,555	265,873	-	-	-	-
1996	64	144,314	249,256	-	-	-	-
1997-2001	65	538,495	1,049,579	-	-	-	-
2002 onwards	79	1,494,000	1,010,552	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	2,789,127	3,462,862				

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

9. Future principal payments on EXPECTED NEW debt		1
		\$
1992	72	35,500
1993	73	57,500
1994	74	58,500
1995	75	59,500
1996	76	60,500
Total	77	271,500

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	516,902	4,855	521,757							
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	586	516,902	4,855	521,757	504,809	11,482	-	5,192	-	521,483
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	586	516,902	4,855	521,757	504,809	11,482	-	5,192	-	521,483

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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	230	1,008,216	9,436	-	1,017,652	992,045	22,729	2,144	-	1,016,918	504
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	862	251,651	2,518	-	254,169	252,447	1,876	529	-	254,852	1,545
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	2,811	863,927	8,113	-	872,040	852,887	19,698	1,830	-	874,415	436
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	719	283,341	2,837	-	286,178	284,399	1,626	458	-	286,483	1,024
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	1,000	2,407,135	22,904	-	2,430,039	2,381,778	45,929	4,961	-	2,432,668	1,629

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Colchester South Tp

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For the year ended December 31, 1991.

		1 \$
Balance at the beginning of the year	1	736,438
Revenues		
Contributions from revenue fund	2	53,174
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	9,000
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	8,407
- other	6	-
--	9	2,967
--	10	23,996
--	11	-
--	12	-
Total revenue	13	97,544
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	12,689
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	23,500
--	21	-
Total expenditure	22	36,189
Balance at the end of the year for:		
Reserves	23	581,251
Reserve Funds	24	216,542
Total	25	797,793
Analysed as follows:		
Working funds	26	368,809
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	83,800
Sick leave	31	124,422
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	1,084
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Lot levies and subdivider contributions	44	57,452
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	139,220
Waste Site	53	20,506
Police Commission	54	2,500
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	797,793

1991 FINANCIAL INFORMATION RETURN

Municipality

Colchester South Tp

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	301,269	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	296,444	
Ontario	3	654,697	
Region or county	4	2,511	
Other municipalities	5	100,433	
School Boards	6	12,534	portion of taxes
Waterworks	7	60,069	receivable for
Other (including unorganized areas)	8	37,741	business taxes
Taxes receivable			
Current year's levies	9	509,896	11,571
Previous year's levies	10	120,703	4,416
Prior year's levies	11	38,471	2,562
Penalties and interest	12	65,550	2,706
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	18,424	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	2,789,127	
Other long term assets	20	6,672	6,672
Total	21	5,014,541	

1991 FINANCIAL INFORMATION RETURN

Municipality

Colchester South Tp

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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	1,012,000				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	1,066,760				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	59,855				
Region or county	28	-				
Other municipalities	29	2,981				
School Boards	30	-				
Trade accounts payable	31	210,946				
Other	32	954				
Other current liabilities	33	-				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	-				
- special area rates and special charges	35	-				
- benefitting landowners	36	2,540,127				
- user rates (consolidated entities)	37	249,000				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	797,793				
Accumulated net revenue (deficit)						
General revenue	42	16,502				
Special charges and special areas (specify)						
--	43	34,420				
--	44	2,139				
--	45	57,814				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	8,722				
Libraries	49	-				
Cemetaries	50	27,967				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	312				
School boards	57	1,629				
Unexpended capital financing / (unfinanced capital outlay)	58	968,998				
Total	59	5,014,541				

1991 FINANCIAL INFORMATION RETURN

Municipality

Colchester South Tp

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STATISTICAL DATA

For the year ended December 31, 1991.

		1	
1. Number of continuous full time employees as at December 31			
Administration		1	5
Non-line Department Support Staff		2	-
Fire		3	-
Police		4	14
Transit		5	-
Public Works		6	6
Health Services		7	-
Homes for the Aged		8	-
Other Social Services		9	-
Parks and Recreation		10	-
Libraries		11	-
Planning		12	-
	Total	13	25

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	1,147,516	61,103
Employee benefits	15	279,633	14,890

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax		16	3,858,836
Previous years' tax		17	315,355
Penalties and interest		18	121,833
	Subtotal	19	4,296,024
Discounts allowed		20	745
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	51,040
- recoverable from general municipal revenues		25	30,722
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	4,378,531
Amounts added to the tax roll for collection purposes only		30	157,082
Business taxes written off under subsection 495(1) of the Municipal Act		81	-

		1	
4. Tax due dates for 1991 (lower tier municipalities only)			
Interim billings: Number of installments		31	2
Due date of first installment (YYYYMMDD)		32	19910228
Due date of last installment (YYYYMMDD)		33	19910430
Final billings: Number of installments		34	2
Due date of first installment (YYYYMMDD)		35	19910715
Due date of last installment (YYYYMMDD)		36	19911031
			\$
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
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1992	58	380,000	-	-	215,000
in 1993	59	200,000	-	-	140,000
in 1994	60	200,000	-	-	140,000
in 1995	61	200,000	-	-	140,000
in 1996	62	200,000	-	-	140,000
	Total	63	1,180,000	-	775,000

1991 FINANCIAL INFORMATION RETURN

Municipality

Colchester South Tp

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STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding		
		1	2	1	2	
		\$	\$	\$	\$	
6.	Ontario Home Renewal Plan trust fund at year end	82	39,419		29,548	
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	1,147	229,864	27,114	
	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	747	58,386	-	
	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, 1991	67	84,600	482,717	-	567,317	
Approved in 1991	68	-	59,801	-	59,801	
Financed in 1991	69	49,300	58,919	-	108,219	
No long term financing necessary	70	-	36,476	-	36,476	
Approved but not financed as at December 31, 1991	71	35,300	447,123	-	482,423	
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		3,787,000	3,976,000	4,175,000	4,384,000	4,603,000