

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 6004

MUNICIPALITY OF: Cumberland Tp

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cumberland 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	37,735,357	6,882,480	20,656,950	10,195,927
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	37,735,357	6,882,480	20,656,950	10,195,927
PAYMENTS IN LIEU OF TAXATION					
Canada	7	2,211	-	-	2,211
Canada Enterprises	8	6,559	-	-	6,559
Ontario					
The Municipal Tax Assistance Act	9	19,385	-		19,385
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	31,361	-	-	31,361
Liquor Control Board of Ontario	14	3,032	-	-	3,032
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	3,955	-	-	3,955
Subtotal	18	66,503	-	-	66,503
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	1,091,450	-	-	1,091,450
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,396,346			1,396,346
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	79,588			79,588
Fees and service charges	32	1,308,825			1,308,825
Subtotal	33	2,784,759			2,784,759
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	728,025	-	-	728,025
Fines	37	31,886			31,886
Penalties and interest on taxes	38	434,004			434,004
Investment income - from own funds	39	-			-
- other	40	1,397,384			1,397,384
Sales of publications, equipment, etc	42	1,272			1,272
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	705,025			705,025
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	248,680			248,680
Subtotal	50	3,546,276	-	-	3,546,276
TOTAL REVENUE	51	45,224,345	6,882,480	20,656,950	17,684,915

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Cumberland 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	9,900,203	309,922	107,590	169.110000	198.950000	1,674,224	61,659	21,405	57,868	4,030	2,364	1,821,550
Separate consolidated													
Total all school board taxation	0						17,810,341	1,467,633	418,660	653,008	206,444	100,864	20,656,950

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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	25,548	-	-	176,333
Protection to Persons and Property					
Fire	2	-	-	-	32,856
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	24,687
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	57,543
Transportation services					
Roadways	8	618,463	-	24,067	95,736
Winter Control	9	413,414	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,031,877	-	24,067	95,736
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	5,400	-	-	-
Garbage Collection	19	159,838	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	165,238	-	-	-
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	6,000	-	-	534,940
Libraries	38	99,229	-	-	7,811
Other Cultural	39	36,848	-	-	21,806
Subtotal	40	142,077	-	-	564,557
Planning and Development					
Planning and Development	41	9,925	-	14,721	107,472
Commercial and Industrial	42	-	-	-	-
Residential Development	43	15,000	-	-	-
Agriculture and Reforestation	44	6,681	-	40,800	174,193
Tile Drainage and Shoreline Assistance	45	-	-	-	132,991
--	46	-	-	-	-
Subtotal	47	31,606	-	55,521	414,656
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,396,346	-	79,588	1,308,825

1991 FINANCIAL INFORMATION RETURN

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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	1,292,496	-	836,212	2,679,005	-	49,500	4,758,213
Protection to Persons and Property								
Fire	2	1,520,914	3,130	194,548	130,380	-	-	1,848,972
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	704,690	-	94,887	46,569	-	-	846,146
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	2,225,604	3,130	289,435	176,949	-	-	2,695,118
Transportation services								
Roadways	8	659,566	24,440	531,563	1,068,200	-	-	2,283,769
Winter Control	9	240,097	-	506,500	50,000	-	-	796,597
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	204,110	5,757	-	-	209,867
Air Transportation	13	-	-	-	-	-	-	-
--	14	142,445	-	56,684	28,245	-	-	227,374
Subtotal	15	1,042,108	24,440	1,298,857	1,152,202	-	-	3,517,607
Environmental services								
Sanitary Sewer System	16	28,523	11,548	76,021	8,165	-	-	124,257
Storm Sewer System	17	-	90,438	-	-	-	-	90,438
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	1,729,166	830	-	-	1,728,336
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	28,523	101,986	1,805,187	7,335	-	-	1,943,031
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	28,469	-	1,511	-	6,633	-	36,613
Assistance to Aged Persons	32	-	-	-	-	31,951	-	31,951
Assistance to Children	33	-	-	-	-	104,325	-	104,325
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	28,469	-	1,511	-	142,909	-	172,889
Recreation and Cultural Services								
Parks and Recreation	37	1,097,766	-	693,509	136,729	-	-	1,928,004
Libraries	38	256,795	-	147,334	7,410	-	49,500	461,039
Other Cultural	39	230,135	-	87,440	4,372	36,741	-	358,688
Subtotal	40	1,584,696	-	928,283	148,511	36,741	49,500	2,747,731
Planning and Development								
Planning and Development	41	495,723	-	124,354	17,217	-	-	637,294
Commercial and Industrial	42	45,976	403,965	72,129	155	-	-	522,225
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	354,753	7,343	-	-	362,096
Tile Drainage and Shoreline Assistance	45	-	144,210	-	-	-	-	144,210
--	46	-	-	-	-	-	-	-
Subtotal	47	541,699	548,175	551,236	24,715	-	-	1,665,825
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	6,743,595	677,731	5,710,721	4,188,717	179,650	-	17,500,414

1991 FINANCIAL INFORMATION RETURN

Municipality

Cumberland 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	-	86,926
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		987,053
Reserves and Reserve Funds	3		7,008,529
	Subtotal	4	7,995,582
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		68,000
Serial Debentures	13		-
Sinking Fund Debentures	14		-
Long Term Bank Loans	15		-
Long Term Reserve Fund Loans	16		-
--	17		-
	Subtotal *	18	68,000
Grants and Loan Forgiveness			
Ontario	20		1,428,220
Canada	21		-
Other Municipalities	22		65,437
	Subtotal	23	1,493,657
Other Financing			
Prepaid Special Charges	24		568,244
Proceeds From Sale of Land and Other Capital Assets	25		130,832
Investment Income			
From Own Funds	26		-
Other	27		-
Donations	28		69,165
--	30		-
--	31		-
	Subtotal	32	768,241
	Total Sources of Financing	33	10,325,480
Applications			
Own Expenditures			
Short Term Interest Costs	34		920
Other	35		10,292,279
	Subtotal	36	10,293,199
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37		-
Unconsolidated Local Boards	38		-
Individuals	39		68,000
	Subtotal	40	68,000
Transfers to Reserves, Reserve Funds and the Revenue Fund			
	41		33,684
	Total Applications	42	10,394,883
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	17,523
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	17,523
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	17,523
* - 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

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	289,254
Protection to Persons and Property				
Fire	2	32,091	-	852,385
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	42,569
Emergency measures	6	-	-	-
Subtotal	7	32,091	-	894,954
Transportation services				
Roadways	8	581,500	-	1,449,467
Winter Control	9	-	-	-
Transit	10	-	64,085	-
Parking	11	-	-	-
Street Lighting	12	-	-	5,757
Air Transportation	13	-	-	-
--	14	-	-	161,156
Subtotal	15	581,500	64,085	1,616,380
Environmental services				
Sanitary Sewer System	16	-	-	8,165
Storm Sewer System	17	-	-	301,995
Waterworks System	18	-	-	-
Garbage Collection	19	51,893	-	78,211
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
Subtotal	23	51,893	-	388,371
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	230,747	-	5,113,515
Libraries	38	262,583	-	861,685
Other Cultural	39	-	-	20,141
Subtotal	40	493,330	-	5,995,341
Planning and Development				
Planning and Development	41	-	-	13,217
Commercial and Industrial	42	-	-	320,121
Residential Development	43	-	-	-
Agriculture and Reforestation	44	269,406	-	775,561
Tile Drainage and Shoreline Assistance	45	-	1,352	-
--	46	-	-	-
Subtotal	47	269,406	1,352	1,108,899
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
Total	51	1,428,220	65,437	10,293,199

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Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Cumberland 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	-
Subtotal	7	-
Transportation services		
Roadways	8	129,000
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	129,000
Environmental services		
Sanitary Sewer System	16	32,500
Storm Sewer System	17	543,100
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	575,600
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	1,413,902
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	422,640
--	46	-
Subtotal	47	1,836,542
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	2,541,142

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Cumberland 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	-
: To Canada and agencies	2	-
: To other	3	-
Subtotal	4	-
Plus: All debt assumed by the municipality from others	5	4,765,240
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	1,058,000
Subtotal	9	1,058,000
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	1,166,098
- enterprises and other	13	-
Subtotal	14	1,166,098
Total	15	2,541,142
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	1,413,902
Installment (serial) debentures	17	1,127,240
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	123,763
Ministry of the Environment - sewer	30	-
- water	31	-
4. Actuarial balance of own sinking funds at year end		
	32	923,636
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits	33	318,417
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	45,098
--	43	-
--	44	-
Total	45	363,515

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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	176,641		266,442	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	146,576		88,072	
- 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	389,884		354,514	

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	300,756	343,254	66,667	-	-	-
1993	61	281,744	329,231	66,667	-	-	-
1994	62	267,773	316,953	66,666	-	-	-
1995	63	260,058	305,841	-	-	-	-
1996	64	252,959	295,220	-	-	-	-
1997-2001	65	698,577	599,697	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	279,275	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	2,341,142	2,190,196	200,000	-	-	-

* 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	4,480,359	208,027	4,688,386								
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	150,096	4,480,359	208,027	4,688,386	4,498,203	59,939	-	-	-	4,558,142	19,852
Special purpose requisitions												
Water	12	-	-	-								
Transit	13	1,452,242	69,082	1,521,324								
Sewer	14	-	-	-								
Library	15	-	-	-								
--	16	-	-	-								
--	17	-	-	-								
Subtotal levied by mill rate -- special areas	18	65,276	1,452,242	69,082	1,521,324	1,439,751	19,587	-	-	-	1,459,338	3,290
Speical charges	19	21,359	870,349	14,815	885,164	865,000	-	-	-	-	865,000	1,195
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	236,731	6,802,950	291,924	7,094,874	6,802,954	79,526	-	-	-	6,882,480	24,337

1991 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

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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	373	6,612,469	382,178	-	6,994,647	6,852,353	142,008	-	-	6,994,361	87
--	31	11	343,854	13,423	-	357,277	355,357	1,926	-	-	357,283	17
Elementary separate (specify)												
--	40	-	2,255,144	85,503	-	2,340,647	2,327,656	12,991	-	-	2,340,647	-
--	41	-	2,337,967	80,441	-	2,418,408	2,405,812	12,596	-	-	2,418,408	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	185	4,840,289	279,601	-	5,119,890	5,016,863	102,833	-	-	5,119,696	9
--	51	3	261,615	10,214	-	271,829	270,376	1,453	-	-	271,829	3
Secondary separate (specify)												
--	70	-	1,765,250	64,262	-	1,829,512	1,821,550	7,962	-	-	1,829,512	-
--	71	-	1,280,520	44,694	-	1,325,214	1,317,494	7,720	-	-	1,325,214	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	566	19,697,108	960,316	-	20,657,424	20,367,461	289,489	-	-	20,656,950	92

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Cumberland Tp

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For the year ended December 31, 1991.

		1 \$
Balance at the beginning of the year	1	16,865,856
Revenues		
Contributions from revenue fund	2	3,201,664
Contributions from capital fund	3	33,684
Lot levies and subdivider contributions	60	1,666,631
Recreational land (the Planning Act)	61	92,825
Investment income - from own funds	5	-
- other	6	716,715
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	5,711,519
Expenditures		
Transferred to capital fund	14	7,008,529
Transferred to revenue fund	15	705,025
Charges for long term liabilities - principal and interest	16	66,667
--	63	-
--	20	-
--	21	-
Total expenditure	22	7,780,221
Balance at the end of the year for:		
Reserves	23	10,829,266
Reserve Funds	24	3,967,888
Total	25	14,797,154
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	318,417
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	6,564,402
- roads	35	-
- sanitary and storm sewers	36	498,280
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	2,298,900
Lot levies and subdivider contributions	44	3,071,381
Recreational land (the Planning Act)	46	800,676
Parking revenues	45	-
Debenture repayment	47	200,000
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	-
Waste Site	53	45,098
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	14,797,154

1991 FINANCIAL INFORMATION RETURN

Municipality

Cumberland 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	315,272	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	287,613	
Ontario	3	628,754	
Region or county	4	83	
Other municipalities	5	88,152	
School Boards	6	154,808	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	160,609	business taxes
Taxes receivable			
Current year's levies	9	2,178,051	95,499
Previous year's levies	10	417,384	28,194
Prior year's levies	11	188,337	8,006
Penalties and interest	12	236,065	14,460
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	14,841,641	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	2,541,142	
Other long term assets	20	-	-
Total	21	22,037,911	

1991 FINANCIAL INFORMATION RETURN

Municipality

Cumberland 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	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	744				
Region or county	28	398,045				
Other municipalities	29	117,163				
School Boards	30	255,179				
Trade accounts payable	31	1,370,450				
Other	32	257,734				
Other current liabilities	33	1,771,297				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	1,604,829				
- special area rates and special charges	35	-				
- benefitting landowners	36	736,313				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	200,000				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	14,797,154				
Accumulated net revenue (deficit)						
General revenue	42	50,000				
Special charges and special areas (specify)						
--	43	205,679				
--	44	113,363				
--	45	77,064				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	5,737				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	35,208				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	24,337				
School boards	57	92				
Unexpended capital financing / (unfinanced capital outlay)	58	17,523				
Total	59	22,037,911				

1991 FINANCIAL INFORMATION RETURN

Municipality

Cumberland 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	21
Fire	3	28
Police	4	-
Transit	5	-
Public Works	6	42
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	28
Libraries	11	7
Planning	12	11
Total	13	142

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	5,351,071	689,974
Employee benefits	15	866,351	58,340

		1
		\$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	34,584,920
Previous years' tax	17	1,387,936
Penalties and interest	18	350,889
Subtotal	19	36,323,745
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	24	275,962
- recoverable from general municipal revenues	25	67,951
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	36,667,658
Amounts added to the tax roll for collection purposes only	30	132,991
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	1
Due date of first installment (YYYYMMDD)	32	19910322
Due date of last installment (YYYYMMDD)	33	0
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19910621
Due date of last installment (YYYYMMDD)	36	19910920
		\$
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	3,300,000	-	-	3,300,000
in 1993	59	3,300,000	-	-	3,300,000
in 1994	60	3,500,000	-	-	3,500,000
in 1995	61	3,000,000	-	-	3,000,000
in 1996	62	3,000,000	-	-	3,000,000
Total	63	16,100,000	-	-	16,100,000

1991 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

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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	147,498	39,679		
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	-	-	-	
	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	-	-	-	
	--	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	385,200	-	2,464,040	
Approved in 1991		68	-	-	-	
Financed in 1991		69	68,000	-	68,000	
No long term financing necessary		70	-	3,035	3,035	
Approved but not financed as at December 31, 1991		71	317,200	2,075,805	2,393,005	
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		18,000,000	18,900,000	19,800,000	20,800,000	21,900,000