

1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 6004

MUNICIPALITY OF: Cumberland Tp

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cumberland Tp

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For the year ended December 31, 1992.

		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	39,947,441	7,351,587	21,887,904	10,707,950
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	39,947,441	7,351,587	21,887,904	10,707,950
PAYMENTS IN LIEU OF TAXATION					
Canada	7	2,688	-	-	2,688
Canada Enterprises	8	2,957	-	-	2,957
Ontario					
The Municipal Tax Assistance Act	9	26,233	-		26,233
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	29,561	-	-	29,561
Liquor Control Board of Ontario	14	3,174	-	-	3,174
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	4,155	-	-	4,155
Subtotal	18	68,768	-	-	68,768
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	1,102,365	-	-	1,102,365
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,329,884			1,329,884
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	24,577			24,577
Fees and service charges	32	1,617,932			1,617,932
Subtotal	33	2,972,393			2,972,393
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	683,185	-	-	683,185
Fines	37	40,076			40,076
Penalties and interest on taxes	38	529,339			529,339
Investment income - from own funds	39	18,094			18,094
- other	40	986,332			986,332
Sales of publications, equipment, etc	42	1,969			1,969
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	241,312			241,312
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	235,522			235,522
Subtotal	50	2,735,829	-	-	2,735,829
TOTAL REVENUE	51	46,826,796	7,351,587	21,887,904	17,587,305

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

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	10,143,888	356,212	120,650	166.210000	195.540000	1,686,016	69,653	23,592	23,667	2,865	1,087	1,806,880
Separate consolidated													
Total all school board taxation	0						19,407,953	1,583,801	480,991	288,833	76,981	49,345	21,887,904

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

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	45,645	-	-	226,836
Protection to Persons and Property					
Fire	2	-	-	-	51,767
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	34,458
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	86,225
Transportation services					
Roadways	8	570,008	-	24,577	71,442
Winter Control	9	462,544	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	11,934	-	-	-
Subtotal	15	1,044,486	-	24,577	71,442
Environmental services					
Sanitary Sewer System	16	1,162	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	92,847	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	94,009	-	-	-
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	4,291	-	-	953,430
Libraries	38	87,728	-	-	16,962
Other Cultural	39	33,548	-	-	28,045
Subtotal	40	125,567	-	-	998,437
Planning and Development					
Planning and Development	41	12,670	-	-	112,122
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	7,507	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	122,870
--	46	-	-	-	-
Subtotal	47	20,177	-	-	234,992
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,329,884	-	24,577	1,617,932

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ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1992.

		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	1,356,408	-	763,392	1,774,427	-	109,700	3,784,527
Protection to Persons and Property								
Fire	2	1,687,685	-	211,613	144,795	-	-	2,044,093
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	740,837	-	149,102	28,049	-	-	917,988
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	2,428,522	-	360,715	172,844	-	-	2,962,081
Transportation services								
Roadways	8	720,284	24,480	404,887	1,065,513	-	-	2,215,164
Winter Control	9	277,766	-	586,694	50,000	-	-	914,460
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	229,543	5,352	-	-	234,895
Air Transportation	13	-	-	-	-	-	-	-
--	14	148,326	-	54,029	28,549	-	-	230,904
Subtotal	15	1,146,376	24,480	1,275,153	1,149,414	-	-	3,595,423
Environmental services								
Sanitary Sewer System	16	32,211	11,673	74,932	-	-	-	118,816
Storm Sewer System	17	-	76,013	-	-	-	-	76,013
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	1,843,277	2,782	-	-	1,846,059
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	32,211	87,686	1,918,209	2,782	-	-	2,040,888
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	31,741	-	2,202	-	41,600	-	75,543
Assistance to Aged Persons	32	-	-	-	-	33,779	-	33,779
Assistance to Children	33	-	-	-	-	116,190	-	116,190
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	31,741	-	2,202	-	191,569	-	225,512
Recreation and Cultural Services								
Parks and Recreation	37	1,583,931	-	962,711	128,986	-	-	2,675,628
Libraries	38	309,815	-	117,357	714	-	109,700	537,586
Other Cultural	39	248,898	-	88,857	9,508	38,805	-	386,068
Subtotal	40	2,142,644	-	1,168,925	139,208	38,805	109,700	3,599,282
Planning and Development								
Planning and Development	41	526,143	-	71,591	8,600	-	-	606,334
Commercial and Industrial	42	52,638	403,965	60,722	-	-	-	517,325
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	19,704	3,543	-	-	23,247
Tile Drainage and Shoreline Assistance	45	-	133,211	-	-	-	-	133,211
--	46	-	-	-	-	-	-	-
Subtotal	47	578,781	537,176	152,017	12,143	-	-	1,280,117
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	7,716,683	649,342	5,640,613	3,250,818	230,374	-	17,487,830

1992 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1992.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	17,523
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	977,687
Reserves and Reserve Funds	3	6,982,076
Subtotal	4	7,959,763
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	17,200
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	17,200
Grants and Loan Forgiveness		
Ontario	20	658,317
Canada	21	-
Other Municipalities	22	-
Subtotal	23	658,317
Other Financing		
Prepaid Special Charges	24	1,066
Proceeds From Sale of Land and Other Capital Assets	25	15,203
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	50,974
--	30	-
--	31	-
Subtotal	32	67,243
Total Sources of Financing	33	8,702,523
Applications		
Own Expenditures		
Short Term Interest Costs	34	18,094
Other	35	10,277,232
Subtotal	36	10,295,326
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	17,200
Subtotal	40	17,200
Transfers to Reserves, Reserve Funds and the Revenue Fund		
	41	-
Total Applications	42	10,312,526
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	1,592,480
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	25,625
- Proceeds From Long Term Liabilities	46	1,566,855
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	1,592,480
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

Municipality

Cumberland Tp

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	66,271
Protection to Persons and Property				
Fire	2	-	-	287,539
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	24,049
Emergency measures	6	-	-	-
Subtotal	7	-	-	311,588
Transportation services				
Roadways	8	624,139	-	2,204,515
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	5,352
Air Transportation	13	-	-	-
--	14	-	-	60,447
Subtotal	15	624,139	-	2,270,314
Environmental services				
Sanitary Sewer System	16	-	-	-
Storm Sewer System	17	-	-	-
Waterworks System	18	-	-	-
Garbage Collection	19	33,463	-	51,448
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
Subtotal	23	33,463	-	51,448
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	-	-	2,803,755
Libraries	38	-	-	714
Other Cultural	39	-	-	8,051
Subtotal	40	-	-	2,812,520
Planning and Development				
Planning and Development	41	-	-	4,600
Commercial and Industrial	42	-	-	4,730,112
Residential Development	43	-	-	-
Agriculture and Reforestation	44	715	-	48,473
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
Subtotal	47	715	-	4,783,185
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
Total	51	658,317	-	10,295,326

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Cumberland Tp

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For the year ended December 31, 1992.

		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	120,000
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	120,000
Environmental services		
Sanitary Sewer System	16	27,000
Storm Sewer System	17	445,833
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	472,833
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	1,116,983
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	340,803
--	46	-
Subtotal	47	1,457,786
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	2,050,619

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Cumberland Tp

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For the year ended December 31, 1992.

		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	4,554,636
Less: All debt assumed by others		
: Ontario	6	-
: Schoolboards	7	-
: Other municipalities	8	1,041,000
Subtotal	9	1,041,000
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	1,463,017
- enterprises and other	13	-
Subtotal	14	1,463,017
Total	15	2,050,619
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	1,116,983
Installment (serial) debentures	17	933,636
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	134,829
Ministry of the Environment - sewer	30	-
- water	31	-
4. Actuarial balance of own sinking funds at year end		
	32	1,136,973
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits	33	811,423
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	52,634
--	43	-
--	44	-
Total	45	864,057

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1992.

Cumberland Tp

		accumulated	total	debt
		surplus (deficit)	outstanding	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	-	-	-

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	175,331		264,786	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	130,896		78,329	
- 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	372,894		343,115	

		recoverable from the		recoverable from		recoverable from	
		consolidated revenue fund		reserve funds		unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1993	60	280,458	330,174	66,667	-	-	-
1994	61	268,133	317,994	66,666	-	-	-
1995	62	260,446	306,853	-	-	-	-
1996	63	253,375	296,205	-	-	-	-
1997	64	251,697	286,232	-	-	-	-
1998-2002	65	458,731	316,990	-	-	-	-
2003 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	144,446	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	1,917,286	1,854,448	133,333	-	-	-

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

		1
		\$
1993	72	-
1994	73	-
1995	74	-
1996	75	-
1997	76	-
Total	77	-

10. Other notes (attach supporting schedules as required)

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Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

	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	4,990,855	95,497	5,086,352							
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	19,852	4,990,855	95,497	5,086,352	4,985,636	80,928	-	-	-	5,066,564
Special purpose requisitions											
Water	12	-	-	-							
Transit	13	1,481,408	28,274	1,509,682							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
Subtotal levied by mill rate -- special areas	18	3,290	1,481,408	28,274	1,509,682	1,478,181	28,232	-	-	-	1,506,413
Speical charges	19	1,195	773,737	6,068	779,805	778,610	-	-	-	-	778,610
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	24,337	7,246,000	129,839	7,375,839	7,242,427	109,160	-	-	-	7,351,587

1992 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

		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	87	6,934,915	139,930	-	7,074,845	6,968,147	106,621	-	-	7,074,768	10
--	31	17	329,523	11,507	-	341,030	338,371	2,664	-	-	341,035	22
Elementary separate (specify)												
--	40	-	2,820,398	52,723	-	2,873,121	2,855,260	17,861	-	-	2,873,121	-
--	41	-	2,568,182	39,362	-	2,607,544	2,592,485	15,059	-	-	2,607,544	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	9	5,121,557	103,311	-	5,224,868	5,147,618	77,208	-	-	5,224,826	51
--	51	3	360,973	11,793	-	372,766	370,750	2,009	-	-	372,759	10
Secondary separate (specify)												
--	70	-	1,546,005	28,914	-	1,574,919	1,565,393	9,526	-	-	1,574,919	-
--	71	-	1,791,313	27,619	-	1,818,932	1,806,880	12,052	-	-	1,818,932	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	92	21,472,866	415,159	-	21,888,025	21,644,904	243,000	-	-	21,887,904	29

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Cumberland Tp

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For the year ended December 31, 1992.

		1 \$
Balance at the beginning of the year	1	14,797,154
Revenues		
Contributions from revenue fund	2	2,273,131
Contributions from capital fund	3	-
Development Charges Act	67	2,166,084
Lot levies and subdivider contributions	60	4,400
Recreational land (the Planning Act)	61	47,491
Investment income - from own funds	5	-
- other	6	220,721
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	4,711,827
Expenditures		
Transferred to capital fund	14	6,982,076
Transferred to revenue fund	15	241,312
Charges for long term liabilities - principal and interest	16	66,667
--	63	-
--	20	-
--	21	-
Total expenditure	22	7,290,055
Balance at the end of the year for:		
Reserves	23	9,131,511
Reserve Funds	24	3,087,415
Total	25	12,218,926
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	811,423
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- 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	1,819,065
Development Charges Act	68	1,945,910
Lot levies and subdivider contributions	44	235,769
Recreational land (the Planning Act)	46	803,542
Parking revenues	45	-
Debenture repayment	47	133,333
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	4,888,970
Waste Site	53	52,634
Police Commission	54	30,000
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	12,218,926

1992 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1992.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	14,826	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	182,717	
Ontario	3	385,066	
Region or county	4	-	
Other municipalities	5	24,578	
School Boards	6	2,062	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	235,027	business taxes
Taxes receivable			
Current year's levies	9	2,038,206	113,993
Previous year's levies	10	779,006	38,804
Prior year's levies	11	303,452	19,047
Penalties and interest	12	330,520	22,262
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	10,126,403	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	2,050,619	
Other long term assets	20	-	-
Total	21	16,472,482	

1992 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1992.

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	-				
Region or county	28	465,483				
Other municipalities	29	146,618				
School Boards	30	148,053				
Trade accounts payable	31	726,631				
Other	32	219,703				
Other current liabilities	33	1,502,347				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	1,294,669				
- special area rates and special charges	35	-				
- benefitting landowners	36	622,617				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	133,333				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	12,218,926				
Accumulated net revenue (deficit)						
General revenue	42	50,000				
Special charges and special areas (specify)						
--	43	278,352				
--	44	167,984				
--	45	25,364				
--	46	40,009				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	822				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	25,639				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	85				
School boards	57	29				
Unexpended capital financing / (unfinanced capital outlay)	58	1,592,480				
Total	59	16,472,482				

1992 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

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STATISTICAL DATA

For the year ended December 31, 1992.

		1
1. Number of continuous full time employees as at December 31		
Administration	1	22
Non-line Department Support Staff	2	4
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	31
Libraries	11	8
Planning	12	12
Total	13	147

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	5,815,210	1,020,720
Employee benefits	15	1,062,754	91,368

		1
		\$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	36,959,636
Previous years' tax	17	1,701,313
Penalties and interest	18	434,884
Subtotal	19	39,095,833
Discounts allowed	20	-
Tax adjustments under section 363 and 364 of the Municipal Act		
- amounts added to the roll (negative)	22	-
- amounts written off	23	-
Tax adjustments under sections 421, 441 and 442 of the Municipal Act		
- recoverable from upper tier and school boards		
- recoverable from general municipal revenues	24	155,766
- recoverable from general municipal revenues	25	46,795
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	39,298,394
Amounts added to the tax roll for collection purposes only	30	115,796
Business taxes written off under subsection 441(1) of the Municipal Act	81	-

		1
4. Tax due dates for 1992 (lower tier municipalities only)		
Interim billings: Number of installments	31	1
Due date of first installment (YYYYMMDD)	32	19920325
Due date of last installment (YYYYMMDD)	33	0
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19920624
Due date of last installment (YYYYMMDD)	36	19920923
		\$
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 1993	58	3,300,000	-	-	3,300,000
in 1994	59	3,500,000	-	-	3,500,000
in 1995	60	3,000,000	-	-	3,000,000
in 1996	61	3,000,000	-	-	3,000,000
in 1997	62	3,000,000	-	-	3,000,000
Total	63	15,800,000	-	-	15,800,000

1992 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

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STATISTICAL DATA

For the year ended December 31, 1992.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	152,067	-	32,807
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1992 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	1992 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	In this municipality	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	In this municipality	53	-	-	-
	In other municipalities (specify municipality)				
	--	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	In this municipality	67	317,200	2,075,805	-
	In other municipalities (specify municipality)				
	--	68	-	1,718,000	-
	--	69	17,200	-	17,200
	--	70	-	2,464	-
	--	71	300,000	3,791,341	-
	--	72	-	-	-
12. Forecast of total revenue fund expenditures					
		1993	1994	1995	1996
		1	2	3	4
		\$	\$	\$	\$
73	In this municipality	18,400,000	19,400,000	20,400,000	21,400,000
	In other municipalities (specify municipality)				
	--	22,400,000	-	-	-