

# 1990 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 43058**

**MUNICIPALITY OF: Coldwater V**

# 1990 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Coldwater V

1  
3

For the year ended December 31, 1990.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	794,992	54,169	407,216	333,607
Direct water billings on ratepayers -- own municipality	2	38,630	-		38,630
-- other municipalities	3	938	-		938
Sewer surcharge on direct water billings -- own municipality	4	122,686	-		122,686
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>957,246</b>	<b>54,169</b>	<b>407,216</b>	<b>495,861</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	2,838	-	-	2,838
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	260	-		260
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	815	-	-	815
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	<b>18</b>	<b>3,913</b>	<b>-</b>	<b>-</b>	<b>3,913</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
Per Household General	19	15,990	-	-	15,990
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	53,680	-	-	53,680
General Support	24	25,253	-	-	25,253
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
<b>Subtotal</b>	<b>28</b>	<b>94,923</b>	<b>-</b>	<b>-</b>	<b>94,923</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	129,606			129,606
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	12,119			12,119
Fees and service charges	32	206,473			206,473
<b>Subtotal</b>	<b>33</b>	<b>348,198</b>			<b>348,198</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	8,593	-	-	8,593
Fines	37	-			-
Penalties and interest on taxes	38	6,696			6,696
Investment income - from own funds	39	-			-
- other	40	13,845			13,845
Sales of publications, equipment, etc	42	759			759
Contributions from capital fund	43	2,005			2,005
Contributions from reserves and reserve funds	44	3,600			3,600
Contributions from non-consolidated entities	45	-			-
--	46	7,558			7,558
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
<b>Subtotal</b>	<b>50</b>	<b>43,056</b>	<b>-</b>	<b>-</b>	<b>43,056</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>1,447,336</b>	<b>54,169</b>	<b>407,216</b>	<b>985,951</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1990.

Municipality

Coldwater V

**2LT - OP**

4

	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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	230,538	118,746	36,445	25.228000	29.680000	5,816	3,524	1,082	-	-	-	10,422
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						283,457	87,611	31,274	3,168	1,389	317	407,216





# 1990 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Coldwater V

**3**

7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	38,647
<b>Protection to Persons and Property</b>					
Fire	2	360	-	-	550
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	360	-	-	550
<b>Transportation services</b>					
Roadways	8	44,060	-	5,619	-
Winter Control	9	10,880	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	54,940	-	5,619	-
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	43,034	-	-	587
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	3,433	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	46,467	-	-	587
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	9,522
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	9,522
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	24,217	-	-	152,687
Libraries	38	3,622	-	6,500	745
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	27,839	-	6,500	153,432
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	1,148
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	2,587
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	3,735
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	129,606	-	12,119	206,473

# 1990 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Coldwater V
-------------

4  
8

For the year ended December 31, 1990.

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	128,765	4,230	70,820	-	-	-	203,815
<b>Protection to Persons and Property</b>								
Fire	2	3,940	18,785	13,005	1,963	-	-	37,693
Police	3	-	-	4,667	-	-	-	4,667
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	25,425	-	4,089	-	-	-	29,514
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	29,365	18,785	21,761	1,963	-	-	71,874
<b>Transportation services</b>								
Roadways	8	61,365	-	87,064	8,761	-	-	157,190
Winter Control	9	10,260	-	11,315	-	-	-	21,575
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	11,949	3,214	-	-	15,164
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	71,625	-	110,328	11,975	-	-	193,929
<b>Environmental services</b>								
Sanitary Sewer System	16	1,407	-	127,522	-	-	-	128,929
Storm Sewer System	17	6,523	-	11,310	24,441	-	-	42,274
Waterworks System	18	18,829	-	42,891	27,243	-	-	88,964
Garbage Collection	19	970	-	39,403	-	-	-	40,373
Garbage Disposal	20	-	-	2,384	-	-	-	2,384
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	27,730	-	223,510	51,684	-	-	302,924
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	11,648	-	2,156	-	-	-	13,804
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	11,648	-	2,156	-	-	-	13,804
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	-	-	-
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	89,153	-	93,576	26,038	-	-	208,767
Libraries	38	18,116	-	7,717	-	-	-	25,833
Other Cultural	39	-	-	-	-	-	-	-
<b>Subtotal</b>	40	107,269	-	101,293	26,038	-	-	234,601
<b>Planning and Development</b>								
Planning and Development	41	920	-	4,421	-	-	-	5,341
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	1,600	-	-	-	1,600
Tile Drainage and Shoreline Assistance	45	-	2,587	-	-	-	-	2,587
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	920	2,587	6,021	-	-	-	9,528
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	377,323	25,602	535,889	91,660	-	-	1,030,474

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Coldwater V

5  
9

## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1990.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	13
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	60,501
Reserves and Reserve Funds	3	20,851
<b>Subtotal</b>	<b>4</b>	<b>81,352</b>
<b>Long Term Liabilities Incurred</b>		
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	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	33,991
Long Term Reserve Fund Loans	16	-
--	17	-
<b>Subtotal *</b>	<b>18</b>	<b>33,991</b>
<b>Grants and Loan Forgiveness</b>		
Ontario	20	40,523
Canada	21	-
Other Municipalities	22	-
<b>Subtotal</b>	<b>23</b>	<b>40,523</b>
<b>Other Financing</b>		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	1,778
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	1,250
--	30	1,500
--	31	-
<b>Subtotal</b>	<b>32</b>	<b>4,528</b>
<b>Total Sources of Financing</b>	<b>33</b>	<b>160,394</b>
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	153,385
<b>Subtotal</b>	<b>36</b>	<b>153,385</b>
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
<b>Subtotal</b>	<b>40</b>	<b>-</b>
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	2,005
<b>Total Applications</b>	<b>42</b>	<b>155,390</b>
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	<b>43</b>	<b>4,991</b>
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	4,991
<b>To be Recovered From:</b>		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	<b>49</b>	<b>4,991</b>
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1990 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Coldwater V

**6**  
10

	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	1	-	-	34,010
<b>Protection to Persons and Property</b>				
Fire	2	-	-	1,963
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	-	-	1,963
<b>Transportation services</b>				
Roadways	8	8,272	-	21,305
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	2,902	-	5,607
Air Transportation	13	-	-	-
--	14	-	-	-
<b>Subtotal</b>	15	11,174	-	26,912
<b>Environmental services</b>				
Sanitary Sewer System	16	-	-	-
Storm Sewer System	17	-	-	2,028
Waterworks System	18	-	-	-
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	16,000	-	38,413
<b>Subtotal</b>	23	16,000	-	40,441
<b>Health Services</b>				
Public Health Services	24	-	-	-
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	-
--	29	-	-	-
<b>Subtotal</b>	30	-	-	-
<b>Social and Family Services</b>				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
<b>Subtotal</b>	36	-	-	-
<b>Recreation and Cultural Services</b>				
Parks and Recreation	37	13,349	-	46,208
Libraries	38	-	-	3,851
Other Cultural	39	-	-	-
<b>Subtotal</b>	40	13,349	-	50,059
<b>Planning and Development</b>				
Planning and Development	41	-	-	-
Commercial and Industrial	42	-	-	-
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
<b>Subtotal</b>	47	-	-	-
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
<b>Total</b>	51	40,523	-	153,385

# 1990 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Coldwater V

**7**  
11

For the year ended December 31, 1990.

		1
		\$
<b>General Government</b>	1	36,000
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
	Subtotal 7	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
	Subtotal 15	-
<b>Environmental services</b>		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	Subtotal 23	-
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
	Subtotal 30	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
	Subtotal 36	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
	Subtotal 40	-
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	6,438
--	46	-
	Subtotal 47	6,438
Electricity	48	76,000
Gas	49	-
Telephone	50	-
	Total 51	118,438

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Coldwater V

**8**  
12

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
: To Ontario and agencies	1	6,438
: To Canada and agencies	2	-
: To other	3	112,000
<b>Subtotal</b>	4	118,438
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
: Ontario	6	-
: Schoolboards	7	-
: Other municipalities	8	-
<b>Subtotal</b>	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	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	118,438
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	118,438
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	22	-
--	23	-
--	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
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	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	-
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	-
<b>Total</b>	45	-

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Coldwater V

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

**8**  
12

For the year ended December 31, 1990.

		accumulated	total	debt
		surplus (deficit)	outstanding	charges
		1	capital	3
		\$	obligation	\$
Water projects - for this municipality only	46	-	-	-
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	196,541	111,355	12,114
- share of integrated projects	49	-	-	-

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	17,000		6,015	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	1,767		820	
- user rates (consolidated entities)	53	-		-	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	15,000		9,370	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
<b>Total</b>	<b>78</b>	<b>33,767</b>		<b>16,205</b>	

		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1991	60	5,945	2,830	-	-	16,000	7,870
1992	61	7,140	3,620	-	-	18,000	6,230
1993	62	8,353	3,174	-	-	20,000	4,385
1994	63	6,000	2,205	-	-	22,000	2,310
1995	64	7,000	1,408	-	-	-	-
1996-2000	65	8,000	490	-	-	-	-
2001 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>42,438</b>	<b>13,727</b>	<b>-</b>	<b>-</b>	<b>76,000</b>	<b>20,795</b>

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

		1
		\$
1991	72	-
1992	73	-
1993	74	-
1994	75	-
1995	76	-
<b>Total</b>	<b>77</b>	<b>-</b>

10. Other notes (attach supporting schedules as required)

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Coldwater V

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

	Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
	1	2	3	4	5	6	8	9	10	12	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>UPPER TIER</b>											
Included in general tax rate for upper tier purposes											
General requisition	1	52,928	648	53,576							
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	-	-	-							
<b>Subtotal levied by mill rate -- general</b>	11	596	52,928	648	53,576	53,086	1,083	-	-	-	54,169
Special purpose requisitions											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	596	52,928	648	53,576	53,086	1,083	-	-	-	54,169

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Coldwater V

**9LT**

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year	
		1	2	3	4	5	6	7	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>SCHOOL BOARDS</b>													
Elementary Public (specify)													
--	30	-	265	211,833	2,725	-	214,558	210,469	4,365	-	-	214,834	11
--	31	-	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)													
--	40	-	1	12,217	-	-	12,217	12,180	39	-	-	12,219	1
--	41	-	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)													
--	50	-	86	167,487	2,149	-	169,636	166,078	3,630	-	-	169,708	14
--	51	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)													
--	70	-	1	10,453	-	-	10,453	10,422	33	-	-	10,455	1
--	71	-	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	<b>-</b>	<b>353</b>	<b>401,990</b>	<b>4,874</b>	<b>-</b>	<b>406,864</b>	<b>399,149</b>	<b>8,067</b>	<b>-</b>	<b>-</b>	<b>407,216</b>	<b>1</b>

# 1990 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Coldwater V

**10**

15

For the year ended December 31, 1990.

		1 \$
<b>Balance at the beginning of the year</b>	1	99,793
<b>Revenues</b>		
Contributions from revenue fund	2	31,159
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	90
Recreational land (the Planning Act)	61	250
Investment income - from own funds	5	5,503
- other	6	-
--	9	20,000
--	10	3,924
--	11	3,144
--	12	-
<b>Total revenue</b>	13	64,070
<b>Expenditures</b>		
Transferred to capital fund	14	20,851
Transferred to revenue fund	15	3,600
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	24,451
<b>Balance at the end of the year for:</b>		
Reserves	23	49,367
Reserve Funds	24	90,045
<b>Total</b>	25	139,412
<b>Analysed as follows:</b>		
Working funds	26	23,250
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	27,377
- library	65	5,431
- other cultural	66	-
- water	38	25,003
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Lot levies and subdivider contributions	44	3,340
Recreational land (the Planning Act)	46	1,651
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	6,117
Waste Site	53	20,000
Police Commission	54	27,243
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	139,412

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Coldwater V

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1990.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	104,706	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	2,838	
Ontario	3	42,360	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	72,720	business taxes
Taxes receivable			
Current year's levies	9	36,793	2,954
Previous year's levies	10	4,877	430
Prior year's levies	11	1,721	154
Penalties and interest	12	3,530	310
Less allowance for uncollectables (negative)	13	- 755	- 755
Investments			
Canada	14	100	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	2,036	portion of line 20 for tax sale / tax registration
<b>Capital outlay to be recovered in future years</b>	19	118,438	
<b>Other long term assets</b>	20	1,035	1,035
<b>Total</b>	21	390,399	

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Coldwater V

11  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	50,000				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	29,126				
Region or county	28	648				
Other municipalities	29	-				
School Boards	30	4,874				
Trade accounts payable	31	65,814				
Other	32	3,061				
Other current liabilities	33	6,273				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	36,000				
- special area rates and special charges	35	-				
- benefitting landowners	36	6,438				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	76,000				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	139,412				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	47,488				
Special charges and special areas (specify)						
--	43	3,097				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	395				
Libraries	49	8,196				
Cemetaries	50	9,110				
Recreation, community centres and arenas	51	4,754				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	3				
School boards	57	1				
Unexpended capital financing / (unfinanced capital outlay)	58	4,991				
<b>Total</b>	59	390,399				

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Coldwater V

12  
17

## STATISTICAL DATA

For the year ended December 31, 1990.

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

		continuous full time employees December 31	
		1	2
		\$	\$
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	250,745	71,603
Employee benefits	15	640	-

		1
		\$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	749,741
Previous years' tax	17	17,467
Penalties and interest	18	5,093
<b>Subtotal</b>	19	772,301
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	-
- recoverable from general municipal revenues	25	-
Transfers to tax sale and tax registration accounts	26	881
The Municipal Elderly Residents' Assistance Act - reductions	27	-
- refunds	28	-
Other (specify)	80	-
<b>Total reductions</b>	29	773,182
Amounts added to the tax roll for collection purposes only	30	-
Business taxes written off under subsection 495(1) of the Municipal Act	81	-

		1
<b>4. Tax due dates for 1990 (lower tier municipalities only)</b>		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19900330
Due date of last installment (YYYYMMDD)	33	19900629
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19900831
Due date of last installment (YYYYMMDD)	36	19901031
		\$
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	-	-	-	-
in 1993	59	-	-	-	-
in 1994	60	-	-	-	-
in 1995	61	-	-	-	-
in 1996	62	-	-	-	-
<b>Total</b>	63	-	-	-	-

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Coldwater V

12  
17

## STATISTICAL DATA

For the year ended December 31, 1990.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	13,107		2,330
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1990 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	352	28,806	9,824
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1990 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	335	96,505	26,181
	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	25,799
10. Joint boards consolidated by this municipality					
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
name of joint boards	53	-	-	-	-
	--	54	-	-	-
	--	55	-	-	-
	--	56	-	-	-
	--	57	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
Approved but not financed as at December 31, 1989	67	-	56,930	-	56,930
Approved in 1990	68	-	-	-	-
Financed in 1990	69	-	33,991	-	33,991
No long term financing necessary	70	-	22,939	-	22,939
Approved but not financed as at December 31, 1990	71	-	-	-	-
Applications submitted but not approved as at Decemeber 31, 1990	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1991	1992	1993	1994
		1	2	3	4
		\$	\$	\$	\$
73		1,081,000	1,135,000	1,191,000	1,250,000
					1,312,000