

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 47051

MUNICIPALITY OF: Cobden V

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cobden V

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For the year ended December 31, 1991.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	517,066	55,602	286,302	175,162
Direct water billings on ratepayers -- own municipality	2	92,635	-		92,635
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	87,049	-		87,049
-- other municipalities	5	-	-		-
Subtotal	6	696,750	55,602	286,302	354,846
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	3,041	325	-	2,716
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	15,065	1,616	8,334	5,115
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	2,508	602	-	1,906
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	20,614	2,543	8,334	9,737
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	106,310	-	-	106,310
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	123,500			123,500
Canada specific grants	30	5,610			5,610
Other municipalities - grants and fees	31	20,213			20,213
Fees and service charges	32	147,591			147,591
Subtotal	33	296,914			296,914
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	6,172	-	-	6,172
Fines	37	1,590			1,590
Penalties and interest on taxes	38	5,797			5,797
Investment income - from own funds	39	2,353			2,353
- other	40	-			-
Sales of publications, equipment, etc	42	16,530			16,530
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	8,230			8,230
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	2,021			2,021
Sale of Land	49	-			-
Subtotal	50	42,693	-	-	42,693
TOTAL REVENUE	51	1,163,281	58,145	294,636	810,500

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Cobden V

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	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11	
	1	2	3	4	5	6	7	8	9	10	11	12	
MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Secondary separate													
General	0	42,548	7,197	2,785	84.980000	99.976000	3,616	720	278	34	-	44	4,692
Separate consolidated													
Total all school board taxation	0						185,254	78,655	20,673	858	251	611	286,302

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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	1,000	-	-	35,291
Protection to Persons and Property					
Fire	2	-	-	3,771	300
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	3,771	300
Transportation services					
Roadways	8	30,400	-	8,824	1,017
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	30,400	-	8,824	1,017
Environmental services					
Sanitary Sewer System	16	-	-	-	20
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	2,777	-
Garbage Disposal	20	-	-	1,400	668
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	4,177	688
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	43,025	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	43,025	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	44,462	5,610	1,800	109,395
Libraries	38	4,613	-	1,641	900
Other Cultural	39	-	-	-	-
Subtotal	40	49,075	5,610	3,441	110,295
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	123,500	5,610	20,213	147,591

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ANALYSIS OF REVENUE FUND EXPENDITURES

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	104,051	-	74,419	17,450	-	-	195,920
Protection to Persons and Property								
Fire	2	8,529	-	6,617	5,745	-	-	20,891
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	2,664	-	-	-	-	-	2,664
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	11,193	-	6,617	5,745	-	-	23,555
Transportation services								
Roadways	8	89,371	-	29,665	9,857	-	-	128,893
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	15,536	-	-	-	15,536
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	89,371	-	45,201	9,857	-	-	144,429
Environmental services								
Sanitary Sewer System	16	36,681	28,308	22,344	1,339	-	-	88,672
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	32,858	9,105	28,833	9,562	-	-	80,358
Garbage Collection	19	-	-	4,917	1,427	-	-	6,344
Garbage Disposal	20	10,881	-	933	-	-	-	11,814
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	80,420	37,413	57,027	12,328	-	-	187,188
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	-	-	-	-	60,992	-	60,992
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	60,992	-	60,992
Recreation and Cultural Services								
Parks and Recreation	37	35,191	-	83,985	-	38,462	-	157,638
Libraries	38	3,835	-	5,289	-	-	-	9,124
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	39,026	-	89,274	-	38,462	-	166,762
Planning and Development								
Planning and Development	41	-	-	1,553	-	-	-	1,553
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	1,553	-	-	-	1,553
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	324,061	37,413	274,091	45,380	99,454	-	780,399

1991 FINANCIAL INFORMATION RETURN

Municipality

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	661,194
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	31,380
Reserves and Reserve Funds	3	-
	Subtotal 4	31,380
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
	Subtotal * 18	-
Grants and Loan Forgiveness		
Ontario	20	1,103,957
Canada	21	-
Other Municipalities	22	65,679
	Subtotal 23	1,169,636
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	121,575
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	2,033
--	31	-
	Subtotal 32	123,608
	Total Sources of Financing 33	1,324,624
Applications		
Own Expenditures		
Short Term Interest Costs	34	68,565
Other	35	1,421,999
	Subtotal 36	1,490,564
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
	Subtotal 40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund		
	41	-
	Total Applications 42	1,490,564
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	827,134
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	5,863
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	77,576
- Proceeds From Long Term Liabilities	46	755,421
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
	Total Unfinanced Capital Outlay (Unexpended Capital Financing) 49	827,134
* - 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	-	-	11,450
Protection to Persons and Property				
Fire	2	-	-	5,745
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
Subtotal	7	-	-	5,745
Transportation services				
Roadways	8	-	-	9,857
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	-	-	9,857
Environmental services				
Sanitary Sewer System	16	931,220	64,862	1,182,287
Storm Sewer System	17	-	-	-
Waterworks System	18	172,737	-	223,965
Garbage Collection	19	-	-	2,244
Garbage Disposal	20	-	817	-
Pollution Control	21	-	-	-
--	22	-	-	-
Subtotal	23	1,103,957	65,679	1,408,496
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	-	-	55,016
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
Subtotal	47	-	-	55,016
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
Total	51	1,103,957	65,679	1,490,564

1991 FINANCIAL INFORMATION RETURN

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ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Cobden V

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For the year ended December 31, 1991.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	222,677
Storm Sewer System	17	-
Waterworks System	18	79,218
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	301,895
Health Services		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	-
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	301,895

1991 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

		1 \$
1. Calculation of the Debt Burden of the Municipality		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	246,106
: To Canada and agencies	2	55,789
: To other	3	-
Subtotal	4	301,895
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	301,895
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	-
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	21	246,106
--	22	55,789
--	23	-
Total	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	31,750
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	31,750

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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	
	\$	\$	\$
Recovered from the consolidated revenue fund			
- general tax rates *	50	4,462	23,846
- special are rates and special charges	51	-	-
- benefitting landowners	52	-	-
- user rates (consolidated entities)	53	1,188	7,917
Recovered from reserve funds	54	-	-
Recovered from unconsolidated entities			
- hydro	55	-	-
- gas and telephone	56	-	-
--	57	-	-
--	58	-	-
--	59	-	-
Total	78	5,650	31,763

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	6,782	31,208	-	-	-
1993	61	7,515	30,546	-	-	-
1994	62	8,328	29,000	-	-	-
1995	63	9,229	28,099	-	-	-
1996	64	10,227	27,100	-	-	-
1997-2001	65	70,245	116,292	-	-	-
2002 onwards	79	189,569	117,819	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	301,895	380,064	-	-	-

* 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	35,899	227	36,126							
Special pupose requisitions											
Water rate	2	-	-	-							
Transit rate	3	-	-	-							
Sewer rate	4	-	-	-							
Library rate	5	-	-	-							
Road rate	6	16,362	104	16,466							
--	7	-	-	-							
--	8	-	-	-							
Payments in lieu of taxes	9	2,543	-	2,543							
Telephone and telegraph taxation	10	3,010	-	3,010							
Subtotal levied by mill rate -- general	11	-	57,814	331	58,145	52,592	3,010	-	2,543	-	58,145
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	-	57,814	331	58,145	52,592	3,010	-	2,543	-	58,145

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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	-	153,958	837	-	154,795	142,871	7,348	4,576	-	154,795	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	7,134	118	-	7,252	7,151	101	-	-	7,252	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	127,117	687	-	127,804	117,317	6,729	3,758	-	127,804	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	4,707	78	-	4,785	4,692	93	-	-	4,785	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	292,916	1,720	-	294,636	272,031	14,271	8,334	-	294,636	-

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Cobden V

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For the year ended December 31, 1991.

		1 \$
Balance at the beginning of the year	1	168,071
Revenues		
Contributions from revenue fund	2	14,000
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	773
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	14,773
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	8,230
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	8,230
Balance at the end of the year for:		
Reserves	23	161,957
Reserve Funds	24	12,657
Total	25	174,614
Analysed as follows:		
Working funds	26	18,000
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	247
Sick leave	31	12,657
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	12,000
- roads	35	20,800
- sanitary and storm sewers	36	26,680
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	70,960
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	-
Waste Site	53	-
Police Commission	54	13,270
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	174,614

1991 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	999,688	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	52,520	
Ontario	3	738,501	
Region or county	4	54	
Other municipalities	5	15,836	
School Boards	6	59	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	149,317	business taxes
Taxes receivable			
Current year's levies	9	33,961	4,286
Previous year's levies	10	9,296	1,469
Prior year's levies	11	4,382	1,379
Penalties and interest	12	4,422	889
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	398	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	301,895	
Other long term assets	20	-	-
Total	21	2,310,329	

1991 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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	2,157,767				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	2,101				
Trade accounts payable	31	504,620				
Other	32	1,867				
Other current liabilities	33	-				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	222,677				
- special area rates and special charges	35	-				
- benefitting landowners	36	-				
- user rates (consolidated entities)	37	79,218				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	174,614				
Accumulated net revenue (deficit)						
General revenue	42	30,287				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	7,015				
Libraries	49	8,005				
Cemetaries	50	-				
Recreation, community centres and arenas	51	9,866				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	827,134				
Total	59	2,310,329				

1991 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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17

STATISTICAL DATA

For the year ended December 31, 1991.

		1																																																								
1. Number of continuous full time employees as at December 31																																																										
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	1																																																							
Libraries		11	-																																																							
Planning		12	-																																																							
Total		13	8																																																							
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">continuous full time employees December 31</th> <th style="text-align: center;">other</th> </tr> <tr> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> <th></th> </tr> <tr> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> <th></th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">14</td> <td style="text-align: right;">218,179</td> <td style="text-align: right;">66,487</td> </tr> <tr> <td style="text-align: right;">15</td> <td style="text-align: right;">31,576</td> <td style="text-align: right;">3,015</td> </tr> </tbody> </table>		continuous full time employees December 31		other	1	2		\$	\$		14	218,179	66,487	15	31,576	3,015																																								
continuous full time employees December 31		other																																																								
1	2																																																									
\$	\$																																																									
14	218,179	66,487																																																								
15	31,576	3,015																																																								
2. Total expenditures during the year on:																																																										
Wages and salaries		14	218,179																																																							
Employee benefits		15	31,576																																																							
		1	\$																																																							
3. Reductions of tax roll during the year (lower tier municipalities only)																																																										
Cash collections: Current year's tax		16	475,802																																																							
Previous years' tax		17	7,243																																																							
Penalties and interest		18	3,500																																																							
Subtotal		19	486,545																																																							
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																																																										
- recoverable from general municipal revenues		24	5,740																																																							
- recoverable from general municipal revenues		25	2,962																																																							
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	495,247																																																							
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																																																								
4. Tax due dates for 1991 (lower tier municipalities only)																																																										
Interim billings: Number of installments		31	2																																																							
Due date of first installment (YYYYMMDD)		32	19910315																																																							
Due date of last installment (YYYYMMDD)		33	19910430																																																							
Final billings: Number of installments		34	2																																																							
Due date of first installment (YYYYMMDD)		35	19910628																																																							
Due date of last installment (YYYYMMDD)		36	19910930																																																							
			\$																																																							
Supplementary taxes levied with 1994 due date		37	-																																																							
5. Projected capital expenditures and long term financing requirements as at December 31																																																										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="4" style="text-align: center;">long term financing requirements</th> </tr> <tr> <th style="text-align: center;">gross expenditures</th> <th style="text-align: center;">approved by the O.M.B. or Council</th> <th style="text-align: center;">submitted but not yet approved by O.M.B. or Council</th> <th style="text-align: center;">forecast not yet submitted to the O.M.B or Council</th> </tr> <tr> <th></th> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> <th style="text-align: center;">3</th> <th style="text-align: center;">4</th> </tr> <tr> <th></th> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> </tr> </thead> <tbody> <tr> <td>Estimated to take place</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">in 1992</td> <td style="text-align: right;">58</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="padding-left: 20px;">in 1993</td> <td style="text-align: right;">59</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="padding-left: 20px;">in 1994</td> <td style="text-align: right;">60</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="padding-left: 20px;">in 1995</td> <td style="text-align: right;">61</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="padding-left: 20px;">in 1996</td> <td style="text-align: right;">62</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">63</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> </tbody> </table>					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	-	-	-	Total	63	-	-	-
	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																																																						
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in 1994	60	-	-	-																																																						
in 1995	61	-	-	-																																																						
in 1996	62	-	-	-																																																						
Total	63	-	-	-																																																						

1991 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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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	90,992	22,141	
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	378	78,119	14,516
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	345	69,204	17,845
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
					1,867
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	-	798,000	-
Approved in 1991		68	-	153,497	-
Financed in 1991		69	-	-	-
No long term financing necessary		70	-	-	-
Approved but not financed as at December 31, 1991		71	-	951,497	-
Applications submitted but not approved as at Decemeber 31, 1991		72	-	-	-
12. Forecast of total revenue fund expenditures					
		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
		73	811,600	844,100	877,800
			913,000	949,500	