

1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 47051

MUNICIPALITY OF: Cobden V

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cobden V

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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	566,708	57,602	294,527	214,579		
Direct water billings on ratepayers -- own municipality	2	98,376	-		98,376		
-- other municipalities	3	-	-		-		
Sewer surcharge on direct water billings -- own municipality	4	92,991	-		92,991		
-- other municipalities	5	-	-	-	-		
Subtotal	6	758,075	57,602	294,527	405,946		
PAYMENTS IN LIEU OF TAXATION							
Canada	7	-	-	-	-		
Canada Enterprises	8	3,362	352	-	3,010		
Ontario							
The Municipal Tax Assistance Act	9	-	-		-		
The Municipal Act, section 157	10	-	-		-		
Other	11	-	-	-	-		
Ontario Enterprises							
Ontario Housing Corporation	12	16,676	1,696	8,662	6,318		
Ontario Hydro	13	-	-	-	-		
Liquor Control Board of Ontario	14	2,986	632	-	2,354		
Other	15	-	-	-	-		
Municipal enterprises	16	2,032	212	-	1,820		
Other municipalities and enterprises	17	-	-	-	-		
Subtotal	18	25,056	2,892	8,662	13,502		
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	107,373	-	-	107,373		
REVENUES FOR SPECIFIC FUNCTIONS							
Ontario specific grants	29	119,064			119,064		
Canada specific grants	30	4,590			4,590		
Other municipalities - grants and fees	31	20,186			20,186		
Fees and service charges	32	183,781			183,781		
Subtotal	33	327,621			327,621		
OTHER REVENUES							
Trailer revenue and licences	34	-			-		
Licences and permits	35	6,844			-	-	6,844
Fines	37	1,862			1,862		
Penalties and interest on taxes	38	10,208			10,208		
Investment income - from own funds	39	9,278			9,278		
- other	40	-			-		
Sales of publications, equipment, etc	42	10,603			10,603		
Contributions from capital fund	43	615			615		
Contributions from reserves and reserve funds	44	-			-		
Contributions from non-consolidated entities	45	-			-		
--	46	-	-				
--	47	-	-				
--	48	514	514				
Sale of Land	49	-	-	-			
Subtotal	50	39,924	-	-	39,924		
TOTAL REVENUE	51	1,258,049	60,494	303,189	894,366		

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

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	51,767	12,321	4,320	106.340000	125.106000	5,505	1,541	541	-	-	-	7,587
Separate consolidated													
Total all school board taxation	0						193,511	79,673	20,882	98	41	322	294,527

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

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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	325	-	-	33,749
Protection to Persons and Property					
Fire	2	-	-	3,828	525
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	200
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	3,828	725
Transportation services					
Roadways	8	35,300	-	8,883	2,253
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	35,300	-	8,883	2,253
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	3,553	-
Garbage Disposal	20	-	-	1,000	2,196
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	4,553	2,196
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	72,777	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	72,777	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	6,000	4,590	1,281	138,991
Libraries	38	4,662	-	1,641	3,850
Other Cultural	39	-	-	-	-
Subtotal	40	10,662	4,590	2,922	142,841
Planning and Development					
Planning and Development	41	-	-	-	2,017
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	2,017
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	119,064	4,590	20,186	183,781

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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	101,159	-	63,969	704	-	-	165,832
Protection to Persons and Property								
Fire	2	7,491	-	9,779	6,634	-	-	23,904
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	-	-	1,889	-	-	-	1,889
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	7,491	-	11,668	6,634	-	-	25,793
Transportation services								
Roadways	8	95,328	-	31,046	19,908	-	-	146,282
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	20,422	-	-	-	20,422
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	95,328	-	51,468	19,908	-	-	166,704
Environmental services								
Sanitary Sewer System	16	35,498	28,451	27,966	-	-	-	91,915
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	37,552	9,080	38,130	27,000	-	-	111,762
Garbage Collection	19	-	-	9,061	-	-	-	9,061
Garbage Disposal	20	10,869	-	559	-	-	-	11,428
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	83,919	37,531	75,716	27,000	-	-	224,166
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	-	-	-	-	83,142	-	83,142
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	83,142	-	83,142
Recreation and Cultural Services								
Parks and Recreation	37	52,801	-	112,361	10,358	250	-	175,770
Libraries	38	6,093	-	5,502	-	-	-	11,595
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	58,894	-	117,863	10,358	250	-	187,365
Planning and Development								
Planning and Development	41	-	-	1,750	-	-	-	1,750
Commercial and Industrial	42	-	-	-	15,800	-	-	15,800
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	1,750	15,800	-	-	17,550
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	346,791	37,531	322,434	80,404	83,392	-	870,552

1992 FINANCIAL INFORMATION RETURN

Municipality

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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	827,134
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	43,539
Reserves and Reserve Funds	3	14,000
Subtotal	4	57,539
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	798,000
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	798,000
Grants and Loan Forgiveness		
Ontario	20	866,951
Canada	21	-
Other Municipalities	22	365,382
Subtotal	23	1,232,333
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	9,188
Investment Income		
From Own Funds	26	3,618
Other	27	-
Donations	28	72,035
--	30	627
--	31	-
Subtotal	32	85,468
Total Sources of Financing	33	2,173,340
Applications		
Own Expenditures		
Short Term Interest Costs	34	46,978
Other	35	1,410,174
Subtotal	36	1,457,152
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	615
Total Applications	42	1,457,767
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	111,561
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	5,249
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	8,687
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	108,123
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	111,561
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

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ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

Municipality

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	704
Protection to Persons and Property				
Fire	2	-	-	6,634
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
Subtotal	7	-	-	6,634
Transportation services				
Roadways	8	-	-	33,908
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	-	-	33,908
Environmental services				
Sanitary Sewer System	16	604,661	-	365,382
Storm Sewer System	17	-	-	-
Waterworks System	18	158,261	-	240,962
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
Subtotal	23	762,922	-	365,382
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	-	-	493
Libraries	38	-	-	-
Other Cultural	39	-	-	-
Subtotal	40	-	-	493
Planning and Development				
Planning and Development	41	-	-	-
Commercial and Industrial	42	104,029	-	152,821
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
Subtotal	47	104,029	-	152,821
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
Total	51	866,951	-	365,382
				1,457,152

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Cobden V

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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	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
	Subtotal 15	-
Environmental services		
Sanitary Sewer System	16	622,197
Storm Sewer System	17	-
Waterworks System	18	470,908
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	Subtotal 23	1,093,105
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	1,093,105

1992 FINANCIAL INFORMATION RETURN

Municipality

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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	240,161
: To Canada and agencies	2	54,944
: To other	3	798,000
Subtotal	4	1,093,105
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	1,093,105
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	798,000
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	21	240,161
--	22	54,944
--	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	22,263
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	22,263

1992 FINANCIAL INFORMATION RETURN

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1992.

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. 1992 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	5,481		22,970	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	-		-	
- user rates (consolidated entities)	53	1,310		7,770	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
Total	78	6,791		30,740	

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
		\$	\$	\$	\$	\$	\$
1993	60	26,515	95,280	-	-	-	-
1994	61	27,968	93,470	-	-	-	-
1995	62	30,229	91,344	-	-	-	-
1996	63	32,227	88,928	-	-	-	-
1997	64	35,334	86,253	-	-	-	-
1998-2002	65	763,763	379,414	-	-	-	-
2003 onwards	79	177,069	99,279	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	1,093,105	933,968	-	-	-	-

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

9. Future principal payments on EXPECTED NEW debt		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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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	38,873	64	38,937							
Special purpose requisitions											
Water rate	2	-	-	-							
Transit rate	3	-	-	-							
Sewer rate	4	-	-	-							
Library rate	5	-	-	-							
Road rate	6	15,900	26	15,926							
--	7	-	-	-							
--	8	-	-	-							
Payments in lieu of taxes	9	2,892	-	2,892							
Telephone and telegraph taxation	10	2,739	-	2,739							
Subtotal levied by mill rate -- general	11	-	60,404	90	60,494	54,863	2,739	-	2,892	-	60,494
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	-	60,404	90	60,494	54,863	2,739	-	2,892	-	60,494

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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	-	145,783	235	-	146,018	134,978	6,633	4,407	-	146,018	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	-	-	-	-	-	-	-	-	-	-
--	41	-	8,462	-	-	8,462	8,315	147	-	-	8,462	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	140,753	226	-	140,979	130,319	6,405	4,255	-	140,979	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	7,730	-	-	7,730	7,587	143	-	-	7,730	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	302,728	461	-	303,189	281,199	13,328	8,662	-	303,189	-

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Cobden V

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For the year ended December 31, 1992.

		1 \$
Balance at the beginning of the year	1	174,614
Revenues		
Contributions from revenue fund	2	36,865
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	624
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	37,489
Expenditures		
Transferred to capital fund	14	14,000
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	14,000
Balance at the end of the year for:		
Reserves	23	184,822
Reserve Funds	24	13,281
Total	25	198,103
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	13,281
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	12,000
- roads	35	6,800
- sanitary and storm sewers	36	26,680
- parks and recreation	64	9,865
- library	65	-
- other cultural	66	-
- water	38	82,960
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	15,000
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	13,270
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	198,103

1992 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1992.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	1,120,565	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	15,022	
Ontario	3	340,322	
Region or county	4	56,942	
Other municipalities	5	3,298	
School Boards	6	782	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	25,056	business taxes
Taxes receivable			
Current year's levies	9	37,277	4,487
Previous year's levies	10	20,856	3,655
Prior year's levies	11	12,017	2,848
Penalties and interest	12	10,671	2,206
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	12,806	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,093,105	
Other long term assets	20	-	-
Total	21	2,748,719	

1992 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1992.

LIABILITIES			portion of loans not from chartered banks
Current Liabilities			
Temporary loans - current purposes	22	1,233,303	-
- capital - Ontario	23	-	
- Canada	24	-	
- Other	25	-	
Accounts payable and accrued liabilities			
Canada	26	-	
Ontario	27	-	
Region or county	28	-	
Other municipalities	29	-	
School Boards	30	-	
Trade accounts payable	31	315,397	
Other	32	1,960	
Other current liabilities	33	-	
Net long term liabilities			
Recoverable from the Consolidated Revenue Fund			
- general tax rates	34	622,197	
- special area rates and special charges	35	-	
- benefitting landowners	36	-	
- user rates (consolidated entities)	37	470,908	
Recoverable from Reserve Funds	38	-	
Recoverable from unconsolidated entities	39	-	
Less: Own holdings (negative)	40	-	
Reserves and reserve funds	41	198,103	
Accumulated net revenue (deficit)			
General revenue	42	10,882	
Special charges and special areas (specify)			
--	43	-	
--	44	-	
--	45	-	
--	46	-	
Consolidated local boards (specify)			
Transit operations	47	-	
Water operations	48	1,740	
Libraries	49	8,816	
Cemetaries	50	-	
Recreation, community centres and arenas	51	454	
--	52	-	
--	53	-	
--	54	-	
--	55	-	
Region or county	56	-	
School boards	57	-	
Unexpended capital financing / (unfinanced capital outlay)	58	111,561	
Total	59	2,748,719	

1992 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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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	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

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	244,467	52,752
Employee benefits	15	35,487	1,865

		1
		\$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	526,102
Previous years' tax	17	13,139
Penalties and interest	18	3,960
Subtotal	19	543,201
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	3,142
- recoverable from general municipal revenues	25	1,813
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	548,156
Amounts added to the tax roll for collection purposes only	30	-
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	2
Due date of first installment (YYYYMMDD)	32	19920228
Due date of last installment (YYYYMMDD)	33	19920430
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19920630
Due date of last installment (YYYYMMDD)	36	19920930
		\$
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	-	-	-	-
in 1994	59	-	-	-	-
in 1995	60	-	-	-	-
in 1996	61	-	-	-	-
in 1997	62	-	-	-	-
Total	63	-	-	-	-

1992 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

12
17

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	93,955		19,480
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	378	82,960	15,416
	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	345	73,928	19,063
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66		-	-
8. Selected investments of own sinking funds as at December 31					
		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
Own sinking funds		83	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31					84
10. Joint boards consolidated by this municipality					
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
name of joint boards	--	53	-	-	-
	--	54	-	-	-
	--	55	-	-	-
	--	56	-	-	-
	--	57	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
Approved but not financed as at December 31, 1991		67	153,497	-	951,497
Approved in 1992		68	-	-	-
Financed in 1992		69	-	798,000	798,000
No long term financing necessary		70	121,000	-	121,000
Approved but not financed as at December 31, 1992		71	32,497	-	32,497
Applications submitted but not approved as at Decemeber 31, 1992		72	-	-	-
12. Forecast of total revenue fund expenditures					
		1993	1994	1995	1996
		1	2	3	4
		\$	\$	\$	\$
73		905,400	941,600	979,300	1,018,400
					1,059,200