

1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 14021

MUNICIPALITY OF: Cobourg T

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cobourg T

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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	23,274,486	1,824,585	11,095,129	10,354,772
Direct water billings on ratepayers -- own municipality	2	1,541,228	-		1,541,228
-- other municipalities	3	212,980	-		212,980
Sewer surcharge on direct water billings -- own municipality	4	577,300	-		577,300
-- other municipalities	5	-	-		-
Subtotal	6	25,605,994	1,824,585	11,095,129	12,686,280
PAYMENTS IN LIEU OF TAXATION					
Canada	7	48,846	-	-	48,846
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	60,675	5,006		55,669
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	89,962	7,094	43,011	39,857
Ontario Hydro	13	21,822	-	-	21,822
Liquor Control Board of Ontario	14	8,973	-	-	8,973
Other	15	69,704	-	-	69,704
Municipal enterprises	16	144,472	-	-	144,472
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	444,454	12,100	43,011	389,343
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	1,160,033	-	-	1,160,033
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	650,637			650,637
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	281,626			281,626
Fees and service charges	32	1,385,950			1,385,950
Subtotal	33	2,318,213			2,318,213
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	180,965	-	-	180,965
Fines	37	39,063			39,063
Penalties and interest on taxes	38	438,505			438,505
Investment income - from own funds	39	241,093			241,093
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	70,333			70,333
Contributions from non-consolidated entities	45	-			-
--	46	121,468			121,468
--	47	40,000			40,000
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	1,131,427	-	-	1,131,427
TOTAL REVENUE	51	30,660,121	1,836,685	11,138,140	17,685,296

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

Municipality

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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	3,284,509	960,157	357,735	106.430000	125.210000	349,570	120,220	44,792	522	4,481	2,124	521,709
Separate consolidated													
Total all school board taxation	0						5,507,013	3,762,751	1,668,055	- 80,474	165,822	71,962	11,095,129

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

Municipality

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	55,437
Protection to Persons and Property					
Fire	2	4,379	-	-	86,526
Police	3	-	-	-	7,028
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	49,463	-
Subtotal	7	4,379	-	49,463	93,554
Transportation services					
Roadways	8	417,638	-	113,571	17,952
Winter Control	9	37,348	-	-	-
Transit	10	120,630	-	-	112,766
Parking	11	-	-	-	91,049
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	575,616	-	113,571	221,767
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	18,391	-	27,900	130,394
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	79,619
--	22	-	-	-	-
Subtotal	23	18,391	-	27,900	210,013
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	9,000	-	-	646,107
Libraries	38	43,251	-	90,692	14,097
Other Cultural	39	-	-	-	119,235
Subtotal	40	52,251	-	90,692	779,439
Planning and Development					
Planning and Development	41	-	-	-	25,740
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	25,740
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	650,637	-	281,626	1,385,950

1992 FINANCIAL INFORMATION RETURN

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ANALYSIS OF REVENUE FUND EXPENDITURES

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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	764,809	42,100	1,111,332	48,204	-	-	1,966,445
Protection to Persons and Property								
Fire	2	878,629	-	129,918	131,000	-	-	1,139,547
Police	3	2,070,625	-	203,858	48,000	-	-	2,322,483
Conservation Authority	4	-	-	-	-	113,474	-	113,474
Protective inspection and control	5	120,906	-	12,273	1,656	-	-	134,835
Emergency measures	6	-	-	92,149	20,223	-	-	112,372
Subtotal	7	3,070,160	-	438,198	200,879	113,474	-	3,822,711
Transportation services								
Roadways	8	831,477	29,904	518,298	557,080	-	-	1,936,759
Winter Control	9	39,611	-	138,236	-	-	-	177,847
Transit	10	4,958	-	265,779	16,858	-	-	287,595
Parking	11	61,671	-	53,058	15,289	-	-	130,018
Street Lighting	12	-	-	114,086	75,000	-	-	189,086
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	937,717	29,904	1,089,457	664,227	-	-	2,721,305
Environmental services								
Sanitary Sewer System	16	76,869	645,727	64,025	362,587	-	-	1,149,208
Storm Sewer System	17	8,477	-	19,304	-	-	-	27,781
Waterworks System	18	409,033	355,678	645,634	173,575	-	-	1,583,920
Garbage Collection	19	6,717	-	470,454	-	-	-	477,171
Garbage Disposal	20	9,867	-	84,446	87,450	-	-	181,763
Pollution Control	21	484,601	752,379	503,369	-	-	-	1,740,349
--	22	-	-	124,093	-	-	-	124,093
Subtotal	23	995,564	1,753,784	1,911,325	623,612	-	-	5,284,285
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	-	-	54,842	-	-	-	54,842
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	54,842	-	-	-	54,842
Recreation and Cultural Services								
Parks and Recreation	37	878,497	12,394	670,964	475,812	179,267	-	2,216,934
Libraries	38	298,156	-	112,985	25,851	-	-	436,992
Other Cultural	39	-	-	6,546	-	28,209	-	34,755
Subtotal	40	1,176,653	12,394	790,495	501,663	207,476	-	2,688,681
Planning and Development								
Planning and Development	41	76,568	-	130,546	-	-	-	207,114
Commercial and Industrial	42	-	378,874	128,060	5,408	66,000	-	578,342
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	76,568	378,874	258,606	5,408	66,000	-	785,456
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	7,021,471	2,217,056	5,654,255	2,043,993	386,950	-	17,323,725

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	993,367
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	1,234,381
Reserves and Reserve Funds	3	664,180
Subtotal	4	1,898,561
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	3,000,000
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	3,000,000
Grants and Loan Forgiveness		
Ontario	20	581,347
Canada	21	-
Other Municipalities	22	-
Subtotal	23	581,347
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	390,106
--	30	259,752
--	31	-
Subtotal	32	649,858
Total Sources of Financing	33	6,129,766
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	4,349,245
Subtotal	36	4,349,245
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	3,400
Total Applications	42	4,352,645
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	783,754
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	783,754
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	783,754
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

Municipality

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	46,759
Protection to Persons and Property				
Fire	2	-	-	35,457
Police	3	-	-	51,300
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
Subtotal	7	-	-	86,757
Transportation services				
Roadways	8	513,773	-	1,601,631
Winter Control	9	-	-	-
Transit	10	9,469	-	-
Parking	11	75,670	-	30,127
Street Lighting	12	-	-	188,019
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	579,974	-	1,759,523
Environmental services				
Sanitary Sewer System	16	-	-	9,954
Storm Sewer System	17	-	-	-
Waterworks System	18	-	-	563,681
Garbage Collection	19	-	-	42,926
Garbage Disposal	20	10,102	-	104,677
Pollution Control	21	-	-	506,904
--	22	-	-	-
Subtotal	23	10,102	-	1,228,142
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	-	-	115,819
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
Subtotal	36	-	-	115,819
Recreation and Cultural Services				
Parks and Recreation	37	-	-	905,720
Libraries	38	-	-	47,598
Other Cultural	39	-	-	12,532
Subtotal	40	-	-	965,850
Planning and Development				
Planning and Development	41	-	-	18,187
Commercial and Industrial	42	11,475	-	128,208
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
Subtotal	47	11,475	-	146,395
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
Total	51	581,347	-	4,349,245

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Cobourg T

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For the year ended December 31, 1992.

		1 \$
General Government	1	159,587
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	114,823
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	114,823
Environmental services		
Sanitary Sewer System	16	3,064,608
Storm Sewer System	17	328,697
Waterworks System	18	1,291,280
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	4,684,585
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	47,590
Libraries	38	-
Other Cultural	39	-
Subtotal	40	47,590
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	4,327,000
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	4,327,000
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	9,333,585

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1992.

		1 \$
1. Calculation of the Debt Burden of the Municipality		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	186,280
: To Canada and agencies	2	30,306
: To other	3	11,101,999
Subtotal	4	11,318,585
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	1,985,000
:Other municipalities	8	-
Subtotal	9	1,985,000
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	9,333,585
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	9,333,585
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	22	-
--	23	-
--	24	-
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds	29	-
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	-
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	9,333,585
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	9,333,585

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.

		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	-	-	-
- share of integrated projects	49	-	-	-

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	1,163,548		562,351	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	248,806		242,351	
- user rates (consolidated entities)	53	-		-	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
Total	78	1,412,354		804,702	

		recoverable from the		recoverable from		recoverable from	
		consolidated revenue fund		reserve funds		unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1993	60	1,240,801	911,294	-	-	-	-
1994	61	1,100,920	791,297	-	-	-	-
1995	62	1,209,864	681,166	-	-	-	-
1996	63	1,256,000	562,600	-	-	-	-
1997	64	1,133,000	447,837	-	-	-	-
1998-2002	65	3,393,000	904,024	-	-	-	-
2003 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	9,333,585	4,298,218	-	-	-	-

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

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

10. Other notes (attach supporting schedules as required)

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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	1,809,793	25,876	1,835,669							
Special purpose requisitions											
Water rate	2	-	-	-							
Transit rate	3	-	-	-							
Sewer rate	4	-	-	-							
Library rate	5	-	-	-							
Road rate	6	-	-	-							
--	7	-	-	-							
--	8	-	-	-							
Payments in lieu of taxes	9	-	-	-							
Telephone and telegraph taxation	10	-	-	-							
Subtotal levied by mill rate -- general	11	394	1,809,793	25,876	1,835,669	1,798,424	26,161	-	12,100	-	1,836,685
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	394	1,809,793	25,876	1,835,669	1,798,424	26,161	-	12,100	-	1,836,685

1992 FINANCIAL INFORMATION RETURN

Municipality

Cobourg T

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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	148	5,469,630	78,806	-	5,548,436	5,443,448	88,383	20,764	-	5,552,595	4,307
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	2,073	540,493	7,375	-	547,868	539,752	5,377	2,739	-	547,868	2,073
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	224	4,439,599	64,001	-	4,503,600	4,420,102	70,294	16,861	-	4,507,257	3,881
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	2,203	523,294	7,128	-	530,422	521,709	6,064	2,647	-	530,420	2,201
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	4,648	10,973,016	157,310	-	11,130,326	10,925,011	170,118	43,011	-	11,138,140	12,462

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Cobourg T

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For the year ended December 31, 1992.

		1 \$
Balance at the beginning of the year	1	2,954,728
Revenues		
Contributions from revenue fund	2	809,612
Contributions from capital fund	3	3,400
Development Charges Act	67	209,172
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	35,401
Investment income - from own funds	5	92,139
- other	6	838
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	1,150,562
Expenditures		
Transferred to capital fund	14	664,180
Transferred to revenue fund	15	70,333
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	734,513
Balance at the end of the year for:		
Reserves	23	2,674,889
Reserve Funds	24	695,888
Total	25	3,370,777
Analysed as follows:		
Working funds	26	317,200
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	587,462
Sick leave	31	140,099
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	105,665
- roads	35	55,360
- sanitary and storm sewers	36	1,183,537
- parks and recreation	64	68,936
- library	65	11,275
- other cultural	66	-
- water	38	-
- transit	39	47,258
- housing	40	-
- industrial development	41	81,394
- other and unspecified	42	49,272
Development Charges Act	68	-
Lot levies and subdivider contributions	44	201,181
Recreational land (the Planning Act)	46	407,804
Parking revenues	45	71,903
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	49,981
Vacation Pay - Council	52	15,000
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	3,370,777

1992 FINANCIAL INFORMATION RETURN

Municipality

Cobourg T

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1992.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	2,570,867	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	-	
Ontario	3	386,402	
Region or county	4	34,940	
Other municipalities	5	1,984	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	1,930,027	business taxes
Taxes receivable			
Current year's levies	9	1,653,043	159,252
Previous year's levies	10	726,229	38,063
Prior year's levies	11	383,544	13,275
Penalties and interest	12	361,676	18,376
Less allowance for uncollectables (negative)	13	- 529,721	- 107,603
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	291,163	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	9,333,585	
Other long term assets	20	-	-
Total	21	17,143,739	

1992 FINANCIAL INFORMATION RETURN

Municipality

Cobourg T

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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	-	-
- 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	1,126,076	
Other	32	-	
Other current liabilities	33	-	
Net long term liabilities			
Recoverable from the Consolidated Revenue Fund			
- general tax rates	34	8,042,305	
- special area rates and special charges	35	-	
- benefitting landowners	36	-	
- user rates (consolidated entities)	37	1,291,280	
Recoverable from Reserve Funds	38	-	
Recoverable from unconsolidated entities	39	-	
Less: Own holdings (negative)	40	-	
Reserves and reserve funds	41	3,370,777	
Accumulated net revenue (deficit)			
General revenue	42	172,616	
Special charges and special areas (specify)			
--	43	-	
--	44	-	
--	45	-	
--	46	-	
Consolidated local boards (specify)			
Transit operations	47	-	
Water operations	48	2,312,080	
Libraries	49	19,918	
Cemetaries	50	-	
Recreation, community centres and arenas	51	-	
--	52	11,060	
--	53	-	
--	54	-	
--	55	-	
Region or county	56	1,411	
School boards	57	12,462	
Unexpended capital financing / (unfinanced capital outlay)	58	783,754	
Total	59	17,143,739	

