

1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 47051

MUNICIPALITY OF: Cobden V

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cobden V

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For the year ended December 31, 1994.

		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	607,156	62,961	316,753	227,442
Direct water billings on ratepayers -- own municipality	2	117,846	-		117,846
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	110,868	-		110,868
-- other municipalities	5	-	-		-
Subtotal	6	835,870	62,961	316,753	456,156
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	3,549	366	-	3,183
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	17,512	1,812	9,153	6,547
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	3,111	675	-	2,436
Other	15	-	-	-	-
Municipal enterprises	16	1,886	194	-	1,692
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	26,058	3,047	9,153	13,858
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	100,138	-	-	100,138
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	154,369			154,369
Canada specific grants	30	3,117			3,117
Other municipalities - grants and fees	31	20,051			20,051
Fees and service charges	32	230,696			230,696
Subtotal	33	408,233			408,233
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	7,442	-	-	7,442
Fines	37	1,767			1,767
Penalties and interest on taxes	38	13,318			13,318
Investment income - from own funds	39	11,236			11,236
- other	40	-			-
Sales of publications, equipment, etc	42	14,829			14,829
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	48,928			48,928

ANALYSIS OF TAXATION

For the year ended December 31, 1994.

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	58,077	52,657	16,490	98.460000	115.840000	5,718	6,100	1,910	74	-	-	13,802
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	311	-	-	-	-	311
Total Taxation	0	-	-	-	-	-	5,718	6,411	1,910	74	-	-	14,113
Separate consolidated													
Total all school board taxation	0						206,325	84,563	22,439	2,489	586	351	316,753

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ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

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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	-	-	35,145
Protection to Persons and Property					
Fire	2	-	-	5,122	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	5,122	-
Transportation services					
Roadways	8	41,200	-	8,956	26,310
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	41,200	-	8,956	26,310
Environmental services					
Sanitary Sewer System	16	-	-	-	1,307
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	2,999	-
Garbage Disposal	20	-	-	-	39,870
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	2,999	41,177
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	104,465	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	104,465	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	5,000	3,117	800	125,944
Libraries	38	3,379	-	2,174	1,500
Other Cultural	39	-	-	-	-
Subtotal	40	8,379	3,117	2,974	127,444
Planning and Development					
Planning and Development	41	-	-	-	620
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	620
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	154,369	3,117	20,051	230,696

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ANALYSIS OF REVENUE FUND EXPENDITURES

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For the year ended December 31, 1994.

		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	106,467	-	51,680	20,098	-	-	178,245
Protection to Persons and Property								
Fire	2	10,224	-	5,153	2,940	-	-	18,317
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	-	-	2,954	-	-	-	2,954
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	10,224	-	8,107	2,940	-	-	21,271
Transportation services								
Roadways	8	104,389	-	33,377	27,000	-	-	164,766
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	17,033	4,407	-	-	21,440
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	104,389	-	50,410	31,407	-	-	186,206
Environmental services								
Sanitary Sewer System	16	30,414	69,280	32,755	18,532	-	-	150,981
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	39,669	51,160	38,230	50,683	-	-	179,742
Garbage Collection	19	-	-	9,012	-	-	-	9,012
Garbage Disposal	20	11,725	-	325	38,500	-	-	50,550
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	81,808	120,440	80,322	107,715	-	-	390,285
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	-	-	-	-	128,424	-	128,424
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	128,424	-	128,424
Recreation and Cultural Services								
Parks and Recreation	37	63,561	-	86,741	13,815	5,903	-	170,020
Libraries	38	4,683	-	5,288	-	-	-	9,971
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	68,244	-	92,029	13,815	5,903	-	179,991
Planning and Development								
Planning and Development	41	-	-	607	-	-	-	607
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	607	-	-	-	607
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	371,132	120,440	283,155	175,975	134,327	-	1,085,029

1994 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1994.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	46,351
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	66,231
Reserves and Reserve Funds	3	-
Subtotal	4	66,231
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Other Loans from Ontario Capital Corporations	50	-
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	339,342
Canada	21	-
Other Municipalities	22	142,512
Subtotal	23	481,854
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	2,750
--	30	8,935
--	31	-
Subtotal	32	11,685
Total Sources of Financing	33	559,770
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	561,997
Subtotal	36	561,997
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	561,997
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	48,578
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	53,827
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	48,578
* - 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, 1994.

Municipality

Cobden V

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	4,048
Protection to Persons and Property				
Fire	2	-	-	2,940
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
Subtotal	7	-	-	2,940
Transportation services				
Roadways	8	114,557	-	114,558
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	6,810
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	114,557	-	121,368
Environmental services				
Sanitary Sewer System	16	46,662	-	187,009
Storm Sewer System	17	-	-	-
Waterworks System	18	165,299	-	225,436
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
Subtotal	23	211,961	-	412,445
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	12,824	-	21,196
Libraries	38	-	-	-
Other Cultural	39	-	-	-
Subtotal	40	12,824	-	21,196
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	339,342	-	561,997

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ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Cobden V

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For the year ended December 31, 1994.

		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	585,725
Storm Sewer System	17	-
Waterworks System	18	446,275
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	Subtotal 23	1,032,000
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	1,032,000

1994 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1994.

		1 \$
1. Calculation of the Debt Burden of the Municipality		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	-
: To Canada and agencies	2	-
: To other	3	1,032,000
Subtotal	4	1,032,000
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario - special purpose loans	80	-
:Ontario - Other	81	-
:Schoolboards	7	-
:Other municipalities	8	-
Subtotal	9	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
Subtotal	14	-
Total	15	1,032,000
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	1,032,000
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	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	-
Ontario Clean Water Agency - 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	-
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	-

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1994.

6. Ontario Clean Water Agency Provincial Projects		accumulated	total	debt
		surplus (deficit)	outstanding	charges
		1	2	3
		\$	\$	\$
Water projects - for this municipality only	46	-	-	-
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	-	-	-
- share of integrated projects	49	-	-	-

7. 1994 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	21,168	48,112		
- special are rates and special charges	51	-	-		
- benefitting landowners	52	-	-		
- user rates (consolidated entities)	53	13,832	37,328		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	56	-	-		
--	57	-	-		
--	58	-	-		
--	59	-	-		
Total	78	35,000	85,440		

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
		\$	\$	\$	\$	\$	\$
1995	60	39,000	83,321	-	-	-	-
1996	61	41,000	80,936	-	-	-	-
1997	62	44,000	78,253	-	-	-	-
1998	63	47,000	75,182	-	-	-	-
1999	64	50,000	71,701	-	-	-	-
2000-2004	65	757,000	205,196	-	-	-	-
2005 onwards	79	54,000	6,733	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	1,032,000	601,322	-	-	-	-

* Includes interest to earned on Ontario Clean Water Agency debt retirement funds

9. Future principal payments on EXPECTED NEW debt		1
		\$
1995	72	-
1996	73	-
1997	74	-
1998	75	-
1999	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, 1994.

	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	43,252	496	43,748							
Special purpose requisitions											
Water rate	2	-	-	-							
Transit rate	3	-	-	-							
Sewer rate	4	-	-	-							
Library rate	5	-	-	-							
Road rate	6	15,682	180	15,862							
--	7	-	-	-							
--	8	-	-	-							
Payments in lieu of taxes	9	3,047	-	3,047							
Telephone and telegraph taxation	10	3,351	-	3,351							
Subtotal levied by mill rate -- general	11	-	65,332	676	66,008	59,610	3,351	-	3,047	-	66,008
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	-	65,332	676	66,008	59,610	3,351	-	3,047	-	66,008

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

		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	-	152,902	1,719	-	154,621	142,920	6,859	4,842	-	154,621	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	19,407	103	-	19,510	19,161	349	-	-	19,510	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	136,133	1,530	-	137,663	127,245	6,107	4,311	-	137,663	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	14,038	74	-	14,112	13,802	310	-	-	14,112	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	322,480	3,426	-	325,906	303,128	13,625	9,153	-	325,906	-

1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Cobden V

10

15

For the year ended December 31, 1994.

		1 \$
Balance at the beginning of the year	1	191,892
Revenues		
Contributions from revenue fund	2	109,744
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	1,000
Investment income - from own funds	5	533
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	111,277
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	48,928
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	48,928
Balance at the end of the year for:		
Reserves	23	238,041
Reserve Funds	24	16,200
Total	25	254,241
Analysed as follows:		
Working funds	26	67,560
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	7,247
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	27,054
- roads	35	26,800
- sanitary and storm sewers	36	15,474
- parks and recreation	64	15,309
- library	65	-
- other cultural	66	-
- water	38	10,000
- 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	2,027
Parking revenues	45	-
Debenture repayment	47	26,000
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	43,500
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	254,241

1994 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1994.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	89,037	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	16,338	
Ontario	3	195,376	
Region or county	4	-	
Other municipalities	5	5,228	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	63,602	business taxes
Taxes receivable			
Current year's levies	9	52,746	6,610
Previous year's levies	10	19,571	1,831
Prior year's levies	11	24,230	4,950
Penalties and interest	12	16,665	3,280
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	25,074	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,032,000	
Other long term assets	20	-	-
Total	21	1,539,867	

1994 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1994.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	139,585				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	665				
Ontario	27	-				
Region or county	28	138				
Other municipalities	29	-				
School Boards	30	14,344				
Trade accounts payable	31	100,260				
Other	32	-				
Other current liabilities	33	2,824				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	585,725				
- special area rates and special charges	35	-				
- benefitting landowners	36	-				
- user rates (consolidated entities)	37	446,275				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	254,241				
Accumulated net revenue (deficit)						
General revenue	42	43,892				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	4,501				
Libraries	49	7,573				
Cemetaries	50	-				
Recreation, community centres and arenas	51	11,578				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	48,578				
Total	59	1,539,867				

1994 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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17

STATISTICAL DATA

For the year ended December 31, 1994.

		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:		14	15
Wages and salaries		256,896	57,726
Employee benefits		41,082	813

		1
		\$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	554,203
Previous years' tax	17	24,339
Penalties and interest	18	6,732
Subtotal	19	585,274
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	24	130
- recoverable from general municipal revenues	25	77
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	585,481
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 1994 (lower tier municipalities only)		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19940228
Due date of last installment (YYYYMMDD)	33	19940429
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19940630
Due date of last installment (YYYYMMDD)	36	19940930
		\$
Supplementary taxes levied with 1995 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 1995	58	-	-	-	-
in 1996	59	-	-	-	-
in 1997	60	-	-	-	-
in 1998	61	-	-	-	-
in 1999	62	-	-	-	-
Total	63	-	-	-	-

1994 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

12
17

STATISTICAL DATA

For the year ended December 31, 1994.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	16,642	15,263		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1994 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	39	382	99,379	18,467	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
		number of residential units	1994 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer	In this municipality	44	349	88,140	22,728	
	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	1,000	
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, 1993		67	32,497	-	32,497	
Approved in 1994		68	-	-	-	
Financed in 1994		69	-	-	-	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1994		71	32,497	-	32,497	
Applications submitted but not approved as at Decemeber 31, 1994		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1995	1996	1997	1998	1999
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		1,076,400	1,108,700	1,141,900	1,176,200	1,211,500

1994 FINANCIAL INFORMATION RETURN

ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

Municipality

Victoria Co

For the year ended December 31, 1994.

		Principal
		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 -
Storm Sewer System		17 -
Waterworks System		18 -
Garbage Collection		19 -
Garbage Disposal		20 -
Pollution Control		21 -
--		22 -
	Subtotal	23 -
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	-

