

1995 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 47051

MUNICIPALITY OF: Cobden V

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cobden V

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For the year ended December 31, 1995.

		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	599,270	61,455	312,514	225,301		
Direct water billings on ratepayers -- own municipality	2	126,528	-		126,528		
-- other municipalities	3	-	-		-		
Sewer surcharge on direct water billings -- own municipality	4	119,686	-		119,686		
-- other municipalities	5	-	-	-	-		
Subtotal	6	845,484	61,455	312,514	471,515		
PAYMENTS IN LIEU OF TAXATION							
Canada	7	-	-	-	-		
Canada Enterprises	8	3,195	327	-	2,868		
Ontario							
The Municipal Tax Assistance Act	9	3,833	393		3,440		
The Municipal Act, section 157	10	-	-		-		
Other	11	-	-	-	-		
Ontario Enterprises							
Ontario Housing Corporation	12	14,500	1,488	7,557	5,455		
Ontario Hydro	13	-	-	-	-		
Liquor Control Board of Ontario	14	3,322	712	-	2,610		
Other	15	-	-	-	-		
Municipal enterprises	16	3,153	323	-	2,830		
Other municipalities and enterprises	17	-	-	-	-		
Subtotal	18	28,003	3,243	7,557	17,203		
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	178,621			178,621		
Canada specific grants	30	1,786			1,786		
Other municipalities - grants and fees	31	24,021			24,021		
Fees and service charges	32	200,179			200,179		
Subtotal	33	404,607			404,607		
OTHER REVENUES							
Trailer revenue and licences	34	-			-		
Licences and permits	35	6,827			-	-	6,827
Fines	37	2,110			-	-	2,110
Penalties and interest on taxes	38	14,425			-	-	14,425
Investment income - from own funds	39	4,472			-	-	4,472
- other	40	-			-	-	-
Sales of publications, equipment, etc	42	4,096			-	-	4,096
Contributions from capital fund	43	489			-	-	489
Contributions from reserves and reserve funds	44	17,198			-	-	17,198
Contributions from non-consolidated entities	45	-			-	-	-
--	46	482	-	-	482		
--	47	-	-	-	-		
--	48	-	-	-	-		
Sale of Land	49	-	-	-	-		
Subtotal	50	50,099	-	-	50,099		
TOTAL REVENUE	51	1,428,331	64,698	320,071	1,043,562		

ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Cobden V

2LT - OP

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	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	MAID	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
General	0	896,256	258,824	81,080	44.80300	52.70900	40,155	13,643	4,273	190	18	136	58,415
Subtotal Levied By Mill Rate	0	-	-	-	-	-	40,155	13,643	4,273	190	18	136	58,415
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	3,040	-	-	-	-	3,040
Subtotal Special Charges On Tax Bills	0	-	-	-	-	-	-	3,040	-	-	-	-	3,040
Total Taxation	0	-	-	-	-	-	40,155	16,683	4,273	190	18	136	61,455

II. Upper tier purposes

ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Cobden V

2LT - OP

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	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	MAID	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
Secondary separate													
General	0	52,961	9,348	3,405	113.590000	133.635000	6,016	1,249	455	-	-	-	7,720
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	456	-	-	-	-	456
Total Taxation	0	-	-	-	-	-	6,016	1,705	455	-	-	-	8,176
Separate consolidated													
Total all school board taxation	0						204,682	84,320	21,761	968	93	690	312,514

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

Municipality

Cobden V

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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	-	-	31,999
Protection to Persons and Property					
Fire	2	-	-	6,093	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	100
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	6,093	100
Transportation services					
Roadways	8	41,000	-	9,152	1,470
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	41,000	-	9,152	1,470
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	3,102	-
Garbage Disposal	20	1,086	-	1,500	3,738
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	1,086	-	4,602	3,738
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	127,831	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	127,831	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	5,000	1,786	2,000	160,132
Libraries	38	3,379	-	2,174	1,800
Other Cultural	39	-	-	-	-
Subtotal	40	8,379	1,786	4,174	161,932
Planning and Development					
Planning and Development	41	-	-	-	940
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	940
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	178,621	1,786	24,021	200,179

1995 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1995.

		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	107,753	-	59,001	24,701	-	-	191,455
Protection to Persons and Property								
Fire	2	11,278	-	6,029	7,548	-	-	24,855
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	-	-	2,655	-	-	-	2,655
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	11,278	-	8,684	7,548	-	-	27,510
Transportation services								
Roadways	8	94,804	-	36,867	11,893	-	-	143,564
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	17,347	-	-	-	17,347
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	94,804	-	54,214	11,893	-	-	160,911
Environmental services								
Sanitary Sewer System	16	30,678	70,775	36,719	4,532	-	-	142,704
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	37,738	51,649	39,155	4,560	-	-	133,102
Garbage Collection	19	-	-	9,284	289	-	-	9,573
Garbage Disposal	20	15,307	-	21,060	2,500	-	-	38,867
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	83,723	122,424	106,218	11,881	-	-	324,246
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	-	-	-	-	150,731	-	150,731
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	150,731	-	150,731
Recreation and Cultural Services								
Parks and Recreation	37	68,770	-	98,800	29,717	3,000	-	200,287
Libraries	38	4,957	-	5,406	-	-	-	10,363
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	73,727	-	104,206	29,717	3,000	-	210,650
Planning and Development								
Planning and Development	41	-	-	680	-	-	-	680
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	680	-	-	-	680
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	371,285	122,424	333,003	85,740	153,731	-	1,066,183

1995 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1995.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	48,578
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	80,930
Reserves and Reserve Funds	3	53,818
Subtotal	4	134,748
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	185,635
Canada	21	-
Other Municipalities	22	28,071
Subtotal	23	213,706
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	6,979
--	30	14,000
--	31	-
Subtotal	32	20,979
Total Sources of Financing	33	369,433
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	396,970
Subtotal	36	396,970
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	489
Total Applications	42	397,459
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	76,604
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	803
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	77,407
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	76,604
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

Municipality

Cobden V

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES	
	Ontario Grants	Canada Grants	Other municipalities		
	1 \$	2 \$	3 \$		
General Government	1	99,471	-	-	176,990
Protection to Persons and Property					
Fire	2	-	-	-	7,548
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	7,548
Transportation services					
Roadways	8	9,140	-	-	21,034
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	9,140	-	-	21,034
Environmental services					
Sanitary Sewer System	16	2,778	-	-	5,380
Storm Sewer System	17	-	-	-	-
Waterworks System	18	9,080	-	-	40,797
Garbage Collection	19	-	-	-	289
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	11,858	-	-	46,466
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	65,166	-	28,071	144,932
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	65,166	-	28,071	144,932
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	185,635	-	28,071	396,970

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Cobden V

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For the year ended December 31, 1995.

		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	561,846
Storm Sewer System	17	-
Waterworks System	18	431,154
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	Subtotal 23	993,000
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	993,000

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Cobden V

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For the year ended December 31, 1995.

		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	993,000
Subtotal	4	993,000
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	993,000
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	993,000
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 U.S. dollars	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	-

1995 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1995.

		accumulated	total	debt
		surplus (deficit)	outstanding	charges
		1	2	3
		\$	\$	\$
6. Ontario Clean Water Agency Provincial Projects				
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
		\$	\$	\$	\$
7. 1995 Debt Charges					
Recovered from the consolidated revenue fund					
- general tax rates	50	23,879		46,896	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	-		-	
- user rates (consolidated entities)	53	15,121		36,528	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
Total	78	39,000		83,424	
Line 78 includes:					
Financing of one-time real estate purchase	90	-		-	
Other lump sum (balloon) repayments of long term debt	91	-		-	

		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
		\$	\$	\$	\$	\$	\$
1996		41,000	80,936	-	-	-	-
1997		44,000	78,253	-	-	-	-
1998		47,000	75,182	-	-	-	-
1999		50,000	71,701	-	-	-	-
2000		53,000	67,869	-	-	-	-
2001 - 2005		730,000	141,750	-	-	-	-
2006 onwards		28,000	2,310	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	993,000	518,001	-	-	-	-

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

		1
		\$
9. Future principal payments on EXPECTED NEW debt		
1996	72	-
1997	73	-
1998	74	-
1999	75	-
2000	76	-
Total	77	-

10. Other notes (attach supporting schedules as required)

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
11. Long term debt refinanced:					
Repayment of Provincial Special Assistance	92	-		-	

1995 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1995.

	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	41,515	246	41,761							
Special purpose requisitions											
Water rate	2	-	-	-							
Transit rate	3	-	-	-							
Sewer rate	4	-	-	-							
Library rate	5	-	-	-							
Road rate	6	16,556	98	16,654							
--	7	-	-	-							
--	8	-	-	-							
Payments in lieu of taxes	9	3,243	-	3,243							
Telephone and telegraph taxation	10	3,040	-	3,040							
Subtotal levied by mill rate -- general	11	-	64,354	344	64,698	58,415	3,040	-	3,243	-	64,698
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	-	64,354	344	64,698	58,415	3,040	-	3,243	-	64,698

1995 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1995.

		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	-	153,008	890	-	153,898	142,963	7,093	3,842	-	153,898	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	9,173	-	-	9,173	8,701	472	-	-	9,173	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	147,963	861	-	148,824	138,250	6,859	3,715	-	148,824	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	8,176	-	-	8,176	7,720	456	-	-	8,176	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	318,320	1,751	-	320,071	297,634	14,880	7,557	-	320,071	-

1995 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Cobden V

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For the year ended December 31, 1995.

		1 \$
Balance at the beginning of the year	1	254,241
Revenues		
Contributions from revenue fund	2	4,810
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	888
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	5,698
Expenditures		
Transferred to capital fund	14	53,818
Transferred to revenue fund	15	17,198
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	71,016
Balance at the end of the year for:		
Reserves	23	170,835
Reserve Funds	24	18,088
Total	25	188,923
Analysed as follows:		
Working funds	26	64,414
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	14,236
- roads	35	800
- sanitary and storm sewers	36	15,474
- parks and recreation	64	309
- library	65	-
- other cultural	66	-
- water	38	12,310
- 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	2,133
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	46,000
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	188,923

1995 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1995.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	66,901	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	34,793	
Ontario	3	207,925	
Region or county	4	195	
Other municipalities	5	19,397	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	37,571	business taxes
Taxes receivable			
Current year's levies	9	64,137	1,949
Previous year's levies	10	31,997	2,214
Prior year's levies	11	15,597	2,831
Penalties and interest	12	11,824	2,476
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	15,222	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	993,000	
Other long term assets	20	-	-
Total	21	1,498,559	

1995 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1995.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	228,577				-
- 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	4,300				
Trade accounts payable	31	120,595				
Other	32	18,000				
Other current liabilities	33	-				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	561,846				
- special area rates and special charges	35	-				
- benefitting landowners	36	-				
- user rates (consolidated entities)	37	431,154				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	188,923				
Accumulated net revenue (deficit)						
General revenue	42	10,368				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	7,597				
Libraries	49	6,623				
Cemetaries	50	-				
Recreation, community centres and arenas	51	2,822				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	76,604				
Total	59	1,498,559				

1995 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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STATISTICAL DATA

For the year ended December 31, 1995.

		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	258,011	66,173
Employee benefits	15	45,122	1,559
1			
\$			
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	531,579	
Previous years' tax	17	48,953	
Penalties and interest	18	19,284	
Subtotal	19	599,816	
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	2,218	
- recoverable from general municipal revenues	25	1,337	
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	603,371	
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 1995 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19950228	
Due date of last installment (YYYYMMDD)	33	19950428	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19950630	
Due date of last installment (YYYYMMDD)	36	19950831	
		\$	
Supplementary taxes levied with 1996 due date	37	-	
5. Projected capital expenditures and long term financing requirements as at December 31			
long term financing requirements			
	gross	approved by	submitted but not
	expenditures	the O.M.B.	yet approved by
		or Council	O.M.B. or Council
			forecast not yet
			submitted to the
			O.M.B or Council
	1	2	3
	\$	\$	\$
Estimated to take place	1	2	3
in 1996	58	-	-
in 1997	59	-	-
in 1998	60	-	-
in 1999	61	-	-
in 2000	62	-	-
Total	63	-	-

1995 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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STATISTICAL DATA

For the year ended December 31, 1995.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	14,943	13,375		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1995 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	39	382	106,701	19,827	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
		number of residential units	1995 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer	In this municipality	44	349	95,150	24,536	
	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, 1994		67	32,497	-	32,497	
Approved in 1995		68	-	-	-	
Financed in 1995		69	-	-	-	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1995		71	32,497	-	32,497	
Applications submitted but not approved as at Decemeber 31, 1995		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1996	1997	1998	1999	2000
		1	2	3	4	5
		\$	\$	\$	\$	\$
		73	1,080,900	1,102,600	1,124,600	1,147,100
13. Municipal procurement this year						
			1	2		
			\$	\$		
Total construction contracts awarded		85	-	-		
Construction contracts awarded at \$100,000 or greater		86	-	-		

1995 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	-

