

# 1997 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 30006**

**MUNICIPALITY OF: Cambridge C**

# 1997 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND REVENUES

Cambridge C
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For the year ended December 31, 1997.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	131,754,504	26,448,531	69,758,620	35,547,353
Direct water billings on ratepayers -- own municipality	2	10,466,190	7,450,702		3,015,488
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	10,194,112	6,914,233		3,279,879
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>152,414,806</b>	<b>40,813,466</b>	<b>69,758,620</b>	<b>41,842,720</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	99,081	19,932	-	79,149
Canada Enterprises	8	142,980	28,758	-	114,222
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	36,600	15,678		20,922
Other	11	68,276	28,430		37,941
Ontario Enterprises					
Ontario Housing Corporation	12	1,066,673	215,834	548,964	301,875
Ontario Hydro	13	165,515	33,291	106	132,118
Liquor Control Board of Ontario	14	23,646	10,129	-	13,517
Other	15	-	-	-	-
Municipal enterprises	16	825,161	181,272	-	643,889
Other municipalities and enterprises	17	26	11	-	15
<b>Subtotal</b>	<b>18</b>	<b>2,427,958</b>	<b>533,335</b>	<b>550,975</b>	<b>1,343,648</b>
<b>ONTARIO NON-SPECIFIC GRANTS</b>					
Ontario Municipal Support Grant	60	1,781,278			1,781,278
.....	61	-			-
<b>Subtotal</b>	<b>69</b>	<b>1,781,278</b>			<b>1,781,278</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	1,249,974			1,249,974
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	224,613			224,613
Fees and service charges	32	8,185,937			8,185,937
<b>Subtotal</b>	<b>33</b>	<b>9,660,524</b>			<b>9,660,524</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	31,307			31,307
Licences and permits	35	439,710	-	-	439,710
Fines	37	375,966			375,966
Penalties and interest on taxes	38	1,221,554			1,221,554
Investment income - from own funds	39	206,398			206,398
- other	40	1,241,820			1,241,820
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	2,118			2,118
Contributions from reserves and reserve funds	44	2,701,165			2,701,165
Contributions from non-consolidated entities	45	-			-
--	46	49,251			49,251
--	47	116,387			116,387
--	48	12,770			12,770
<b>Subtotal</b>	<b>50</b>	<b>6,398,446</b>	<b>-</b>	<b>-</b>	<b>6,398,446</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>172,683,012</b>	<b>41,346,801</b>	<b>70,309,595</b>	<b>61,026,616</b>



# ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

Cambridge C

**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	251,815,554	97,175,663	46,218,570	61.21610	72.01900	15,415,166	6,998,494	3,328,615	-	39,426	262,377	171,781	26,137,007
<b>Subtotal Levied By Mill Rate</b>	0	-	-	-	-	-	15,415,166	6,998,494	3,328,615	-	39,426	262,377	171,781	26,137,007
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	311,524	-	-	-	-	-	311,524
<b>Subtotal Special Charges On Tax Bills</b>	0	-	-	-	-	-	-	311,524	-	-	-	-	-	311,524
<b>Total Taxation</b>	0	-	-	-	-	-	15,415,166	7,310,018	3,328,615	-	39,426	262,377	171,781	26,448,531

## II. Upper tier purposes



# ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

Cambridge C

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
<b>Secondary separate</b>													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Taxation</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Separate consolidated</b>													
General	0	66,052,903	17,562,472	8,266,540	161.446000	189.936000	10,663,977	3,335,746	1,570,114	47,781	50,265	36,815	15,704,698
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	228,198	-	-	-	-	228,198
<b>Total Taxation</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,663,977</b>	<b>3,563,944</b>	<b>1,570,114</b>	<b>47,781</b>	<b>50,265</b>	<b>36,815</b>	<b>15,932,896</b>
<b>Total all school board taxation</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,654,614</b>	<b>19,278,753</b>	<b>8,778,571</b>	<b>- 105,383</b>	<b>695,781</b>	<b>456,284</b>	<b>69,758,620</b>





# 1997 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

Municipality

Cambridge C

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	622,281
<b>Protection to Persons and Property</b>					
Fire	2	-	-	207,864	72,652
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,801,887
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	207,864	1,874,539
<b>Transportation services</b>					
Roadways	8	-	-	2,158	188,492
Winter Control	9	-	-	-	-
Transit	10	860,050	-	-	2,007,772
Parking	11	-	-	-	90,900
Street Lighting	12	-	-	-	2,816
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	860,050	-	2,158	2,289,980
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	12,091
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	19,560
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	-	31,651
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	254,190
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	254,190
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	189,430	-	14,535	238,973
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	189,430	-	14,535	238,973
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	-	-	-	1,952,513
Libraries	38	200,494	-	-	566,821
Other Cultural	39	-	-	56	250
<b>Subtotal</b>	40	200,494	-	56	2,519,584
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	340,084
Commercial and Industrial	42	-	-	-	14,655
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	354,739
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	1,249,974	-	224,613	8,185,937

# 1997 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C
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## ANALYSIS OF REVENUE FUND EXPENDITURES

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For the year ended December 31, 1997.

		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
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	3,832,459	-	3,329,418	2,181,483	-	600,000	8,743,360
<b>Protection to Persons and Property</b>								
Fire	2	9,708,737	-	323,886	358,480	-	154,250	10,545,353
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	941,489	-	209,933	22,947	-	-	1,174,369
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	10,650,226	-	533,819	381,427	-	154,250	11,719,722
<b>Transportation services</b>								
Roadways	8	3,330,799	261,360	1,673,115	817,433	-	-	6,082,707
Winter Control	9	559,999	-	280,321	351,509	-	-	1,191,829
Transit	10	2,398,778	-	1,611,144	236,165	-	-	4,246,087
Parking	11	57,291	-	636,716	1,468	-	-	695,475
Street Lighting	12	-	-	820,839	50,000	-	-	870,839
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	6,346,867	261,360	5,022,135	1,456,575	-	-	13,086,937
<b>Environmental services</b>								
Sanitary Sewer System	16	748,150	103,196	1,070,217	1,081,477	-	300,000	3,303,040
Storm Sewer System	17	244,098	105,113	234,589	367,653	-	-	951,453
Waterworks System	18	894,879	357,686	1,128,927	583,574	-	145,750	3,110,816
Garbage Collection	19	-	-	896,771	-	-	-	896,771
Garbage Disposal	20	-	-	1,345,430	-	-	-	1,345,430
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	1,887,127	565,995	4,675,934	2,032,704	-	445,750	9,607,510
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	595,398	-	94,397	141,232	-	-	831,027
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	595,398	-	94,397	141,232	-	-	831,027
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	488,846	-	96,837	-	-	-	585,683
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	488,846	-	96,837	-	-	-	585,683
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	4,901,439	1,210,948	2,188,073	841,150	347,372	-	9,488,982
Libraries	38	2,128,272	-	687,876	1,153,848	-	-	3,969,996
Other Cultural	39	413,659	-	63,792	100,017	-	-	577,468
<b>Subtotal</b>	40	7,443,370	1,210,948	2,939,741	2,095,015	347,372	-	14,036,446
<b>Planning and Development</b>								
Planning and Development	41	826,135	-	104,597	-	-	-	930,732
Commercial and Industrial	42	204,591	33,442	543,010	326,014	-	-	1,107,057
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	1,030,726	33,442	647,607	326,014	-	-	2,037,789
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	32,275,019	2,071,745	17,339,888	8,614,450	347,372	-	60,648,474

# 1997 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1997.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	1,641,056
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	879,209
Reserves and Reserve Funds	3	7,496,748
<b>Subtotal</b>	4	8,375,957
<b>Long Term Liabilities Incurred</b>		
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	-
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	-
<b>Subtotal *</b>	18	-
<b>Grants and Loan Forgiveness</b>		
Ontario	20	833,254
Canada	21	679,331
Other Municipalities	22	-
<b>Subtotal</b>	23	1,512,585
<b>Other Financing</b>		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	270,426
--	30	-
--	31	-
<b>Subtotal</b>	32	270,426
<b>Total Sources of Financing</b>	33	10,158,968
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	10,467,486
<b>Subtotal</b>	36	10,467,486
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
<b>Subtotal</b>	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	1,934,075
<b>Total Applications</b>	42	12,401,561
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	601,537
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	5,991,614
<b>To be Recovered From:</b>		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	5,879,431
- Transfers From Reserves and Reserve Funds	47	208,648
--	48	505,072
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	601,537
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1997 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1997.

Municipality

Cambridge C

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES	
	Ontario Grants	Canada Grants	Other municipalities		
	1 \$	2 \$	3 \$		
<b>General Government</b>	1	106,439	50,000	-	959,556
<b>Protection to Persons and Property</b>					
Fire	2	19,283	19,283	-	22,074
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	19,283	19,283	-	22,074
<b>Transportation services</b>					
Roadways	8	138,675	138,675	-	1,199,091
Winter Control	9	-	-	-	-
Transit	10	87,884	-	-	127,603
Parking	11	-	-	-	3,944
Street Lighting	12	174,855	174,855	-	170,440
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	401,414	313,530	-	1,501,078
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	1,285,324
Storm Sewer System	17	25,416	25,416	-	1,769,854
Waterworks System	18	-	-	-	599,786
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	5,327
--	22	-	-	-	-
<b>Subtotal</b>	23	25,416	25,416	-	3,660,291
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	29,815
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	29,815
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	136,513
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	136,513
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	271,102	271,102	-	2,030,274
Libraries	38	9,600	-	-	1,223,624
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	280,702	271,102	-	3,253,898
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	904,261
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	904,261
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	833,254	679,331	-	10,467,486

# 1997 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Cambridge C
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For the year ended December 31, 1997.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
<b>Subtotal</b>	7	-
<b>Transportation services</b>		
Roadways	8	1,284,917
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
<b>Subtotal</b>	15	1,284,917
<b>Environmental services</b>		
Sanitary Sewer System	16	483,492
Storm Sewer System	17	160,631
Waterworks System	18	1,466,928
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
<b>Subtotal</b>	23	2,111,051
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
<b>Subtotal</b>	30	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
<b>Subtotal</b>	36	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	4,269,256
Libraries	38	-
Other Cultural	39	-
<b>Subtotal</b>	40	4,269,256
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	289,786
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
<b>Subtotal</b>	47	289,786
Electricity	48	171,000
Gas	49	-
Telephone	50	-
<b>Total</b>	51	8,126,010

# 1997 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
: To Ontario and agencies	1	-
: To Canada and agencies	2	-
: To other	3	-
<b>Subtotal</b>	4	-
Plus: All debt assumed by the municipality from others	5	8,126,010
Less: All debt assumed by others		
: Ontario	6	-
: Schoolboards	7	-
: Other municipalities	8	-
<b>Subtotal</b>	9	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	8,126,010
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	1,495,118
Installment (serial) debentures	17	6,630,892
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
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	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ontario Clean Water Agency - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	4,686,643
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	1,058,886
Other (specify)	42	-
--	43	-
--	44	-
<b>Total</b>	45	5,745,529

**1997 FINANCIAL INFORMATION RETURN**

Municipality

<b>Cambridge C</b>
--------------------

**ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS**

For the year ended December 31, 1997.

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

<b>7. 1997 Debt Charges</b>			
		<b>principal</b>	<b>interest</b>
		<b>1</b>	<b>2</b>
		<b>\$</b>	<b>\$</b>
Recovered from the consolidated revenue fund			
- general tax rates	50	896,426	646,291
- special are rates and special charges	51	-	-
- benefitting landowners	52	53,086	15,060
- user rates (consolidated entities)	53	283,494	177,388
Recovered from reserve funds	54	176,801	43,693
Recovered from unconsolidated entities			
- hydro	55	80,000	33,705
- gas and telephone	57	-	-
--	56	-	-
--	58	-	-
--	59	-	-
<b>Total</b>	<b>78</b>	<b>1,489,807</b>	<b>916,137</b>
Line 78 includes:			
Financing of one-time real estate purchase	90	-	-
Other lump sum (balloon) repayments of long term debt	91	-	-

<b>8. Future principal and interest payments on EXISTING net debt</b>							
		<b>recoverable from the consolidated revenue fund</b>		<b>recoverable from reserve funds</b>		<b>recoverable from unconsolidated entities</b>	
		<b>principal</b>	<b>interest</b>	<b>principal</b>	<b>interest</b>	<b>principal</b>	<b>interest</b>
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
1998		926,611	751,809	195,451	25,175	50,000	23,085
1999		968,161	696,893	11,169	4,661	57,000	16,335
2000		1,291,225	584,818	11,937	3,894	64,000	8,640
2001		610,031	471,177	12,788	3,043	-	-
2002		834,950	224,888	13,715	2,116	-	-
2003-2007		2,261,678	398,942	14,726	1,104	-	-
2008 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	802,568	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>7,695,224</b>	<b>3,128,527</b>	<b>259,786</b>	<b>39,993</b>	<b>171,000</b>	<b>48,060</b>

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

<b>9. Future principal payments on EXPECTED NEW debt</b>		
		<b>1</b>
		<b>\$</b>
1998		72
1999		73
2000		74
2001		75
2002		76
<b>Total</b>	<b>77</b>	<b>673,763</b>

**10. Other notes (attach supporting schedules as required)**

<b>11. Long term debt refinanced:</b>			
		<b>principal</b>	<b>interest</b>
		<b>1</b>	<b>2</b>
		<b>\$</b>	<b>\$</b>
Repayment of Provincial Special Assistance	92	-	-
Other long term debt refinanced	93	-	-

# 1997 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1997.

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>UPPER TIER</b>											
Included in general tax rate for upper tier purposes											
General requisition	1	25,742,275	394,732	26,137,007							
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	533,335	-	533,335							
Telephone and telegraph taxation	10	311,524	-	311,524							
<b>Subtotal levied by mill rate -- general</b>	11	-	26,587,134	394,732	26,981,866	26,137,007	311,524	-	533,335	-	26,981,866
<b>Special purpose requisitions</b>											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-
<b>Speical charges</b>	19	-	-	-	-	-	-	-	-	-	-
<b>Direct water billings</b>	20	-	7,450,702	-	7,450,702	7,450,702	-	-	-	7,450,702	-
Sewer surcharge on direct water billings	21	-	6,914,233	-	6,914,233	6,914,233	-	-	-	6,914,233	-
<b>Total region or county</b>	22	-	40,952,069	394,732	41,346,801	40,501,942	311,524	-	533,335	-	41,346,801

# 1997 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1997.

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	-	-	-	-	-	-	-	-	-	-	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	-	-	-	-	-	-	-	-	-	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	0	-	-	-	-	-	-	-	-	-	-	-
--	1	-	25,742,275	394,732	26,137,007	-	-	-	-	-	-	-
Secondary separate (specify)												
--	0	-	-	-	-	-	-	-	-	-	-	-
--	1	-	25,742,275	394,732	26,137,007	-	-	-	-	-	-	-
--	2	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	-	69,262,913	1,046,682	-	70,309,595	68,937,024	821,596	550,975	-	70,309,595	-

# 1997 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Cambridge C

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For the year ended December 31, 1997.

		1 \$
<b>Balance at the beginning of the year</b>	1	29,111,528
<b>Revenues</b>		
Contributions from revenue fund	2	7,735,241
Contributions from capital fund	3	1,931,957
Development Charges Act	67	4,693,190
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	220,202
- other	6	1,923,543
--	9	2,382,107
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	18,886,240
<b>Expenditures</b>		
Transferred to capital fund	14	7,496,748
Transferred to revenue fund	15	2,701,165
Charges for long term liabilities - principal and interest	16	220,494
--	63	5,199,757
--	20	-
--	21	-
<b>Total expenditure</b>	22	15,618,164
<b>Balance at the end of the year for:</b>		
Reserves	23	5,973,536
Reserve Funds	24	26,406,068
<b>Total</b>	25	32,379,604
<b>Analysed as follows:</b>		
<b>Reserves and discretionary reserve funds:</b>		
Working funds	26	2,227,896
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	2,414,034
Sick leave	31	1,262,194
Insurance	32	791,737
Workers' compensation	33	1,621,220
Capital expenditure - general administration	34	1,379,645
- roads	35	-
- sanitary and storm sewers	36	759,864
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	63,658
- transit	39	319,745
- housing	40	-
- industrial development	41	1,592,336
- other and unspecified	42	2,974,367
Development Charges Act	68	10,317,607
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	831,234
Parking revenues	45	110,078
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	56,981
Library current purposes	51	128,528
--	52	380,133
--	53	1,798,171
--	54	-
--	55	903,186
--	56	2,446,990
--	57	-
<b>Total</b>	58	32,379,604

# 1997 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1997.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	1,299,998	9,876
Accounts receivable			
Canada	2	174,459	
Ontario	3	487,062	
Region or county	4	319,726	
Other municipalities	5	6,338	
School Boards	6	66,501	
Waterworks	7	252,277	
Other (including unorganized areas)	8	2,629,801	
Taxes receivable			
Current year's levies	9	3,505,915	
Previous year's levies	10	1,193,444	20,045
Prior year's levies	11	862,382	18,317
Penalties and interest	12	853,896	29,351
Less allowance for uncollectables (negative)	13	- 222,211	-
Investments			
Canada	14	2,267,790	
Provincial	15	9,726,307	
Municipal	16	5,314,882	
Other	17	18,570,103	
Other current assets	18	970,304	
<b>Capital outlay to be recovered in future years</b>	19	8,126,010	
<b>Other long term assets</b>	20	3,635,181	186,967
<b>Total</b>	<b>21</b>	<b>60,040,165</b>	

# 1997 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1997.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	4,404,050				
Accounts payable and accrued liabilities						
Canada	26	338,547				
Ontario	27	52,689				
Region or county	28	1,674,615				
Other municipalities	29	-				
School Boards	30	1,006				
Trade accounts payable	31	2,997,861				
Other	32	8,252,710				
Other current liabilities	33	161,968				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	4,405,026				
- special area rates and special charges	35	-				
- benefitting landowners	36	1,387,644				
- user rates (consolidated entities)	37	1,902,554				
Recoverable from Reserve Funds	38	259,786				
Recoverable from unconsolidated entities	39	171,000				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	32,379,604				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	1,018,866				
Special charges and special areas (specify)						
--	43	500,000				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	662,336				
Libraries	49	1,254				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	70,186				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	601,537				
<b>Total</b>	59	60,040,165				

# 1997 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

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## STATISTICAL DATA

For the year ended December 31, 1997.

		1			
<b>1. Number of continuous full time employees as at December 31</b>					
Administration		1	18		
Non-line Department Support Staff		2	56		
Fire		3	130		
Police		4	-		
Transit		5	47		
Public Works		6	142		
Health Services		7	9		
Homes for the Aged		8	9		
Other Social Services		9	-		
Parks and Recreation		10	73		
Libraries		11	32		
Planning		12	40		
	<b>Total</b>	13	556		
		<b>continuous full time employees December 31</b>	<b>other</b>		
		1	2		
		\$	\$		
<b>2. Total expenditures during the year on:</b>					
Wages and salaries		14	26,036,668		
Employee benefits		15	7,029,900		
			2,057,166		
			213,945		
		1	\$		
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>					
Cash collections: Current year's tax		16	127,025,051		
Previous years' tax		17	4,083,026		
Penalties and interest		18	1,345,436		
	<b>Subtotal</b>	19	132,453,513		
Discounts allowed		20	-		
Tax adjustments under section 362 and 263 of the Municipal Act					
- amounts added to the roll (negative)		22			
- amounts written off		23			
Tax adjustments under sections 465, 495 and 496 of the Municipal Act					
- recoverable from upper tier and school boards		24			
- recoverable from general municipal revenues		25			
Transfers to tax sale and tax registration accounts		26			
The Municipal Elderly Residents' Assistance Act - reductions		27			
- refunds		28			
Other (specify)		80			
	<b>Total reductions</b>	29			
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			
<b>4. Tax due dates for 1997 (lower tier municipalities only)</b>					
Interim billings: Number of installments		31	2		
Due date of first installment (YYYYMMDD)		32	19,970,303		
Due date of last installment (YYYYMMDD)		33	19,970,501		
Final billings: Number of installments		34	2		
Due date of first installment (YYYYMMDD)		35	19,970,702		
Due date of last installment (YYYYMMDD)		36	19,970,902		
			\$		
Supplementary taxes levied with 1998 due date		37	-		
		1			
<b>5. Projected capital expenditures and long term financing requirements as at December 31</b>					
		<b>long term financing requirements</b>			
	<b>gross expenditures</b>	<b>approved by the O.M.B. or Council</b>	<b>submitted but not yet approved by O.M.B. or Council</b>	<b>forecast not yet submitted to the O.M.B or Council</b>	
	1	2	3	4	
	\$	\$	\$	\$	
Estimated to take place					
in 1998	58	9,210,050	1,697,572	-	-
in 1999	59	8,408,710	1,549,871	-	-
in 2000	60	7,258,050	1,337,784	-	-
in 2001	61	5,147,160	948,711	-	-
in 2002	62	5,427,120	1,000,312	-	-
	<b>Total</b>	63	35,451,090	6,534,250	-

# 1997 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

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## STATISTICAL DATA

For the year ended December 31, 1997.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
<b>6.</b>	Ontario Home Renewal Plan trust fund at year end	<b>82</b>	-	-		
<b>7. Analysis of direct water and sewer billings as at December 31</b>						
		number of residential units	1997 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	<b>39</b>	37,337	5,274,960	5,191,230	
	In other municipalities (specify municipality)					
	--	<b>40</b>	-	-	-	
	--	<b>41</b>	-	-	-	
	--	<b>42</b>	-	-	-	
	--	<b>43</b>	-	-	-	
	--	<b>64</b>	-	-	-	
			number of residential units	1997 billings residential units	all other properties	
			1	2	3	
				\$	\$	
Sewer	In this municipality	<b>44</b>	37,132	5,010,406	5,183,706	
	In other municipalities (specify municipality)					
	--	<b>45</b>	-	-	-	
	--	<b>46</b>	-	-	-	
	--	<b>47</b>	-	-	-	
	--	<b>48</b>	-	-	-	
	--	<b>65</b>	-	-	-	
				water	sewer	
				1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		<b>66</b>	-	-	-	
<b>8. Selected investments of own sinking funds as at December 31</b>						
		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
Own sinking funds	Own sinking funds	<b>83</b>	-	-	-	
<b>9. Borrowing from own reserve funds</b>						
				1	\$	
Loans or advances due to reserve funds as at December 31				<b>84</b>	-	
<b>10. Joint boards consolidated by this municipality</b>						
		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	--	<b>53</b>	-	-	-	
	--	<b>54</b>	-	-	-	
	--	<b>55</b>	-	-	-	
	--	<b>56</b>	-	-	-	
	--	<b>57</b>	-	-	-	
<b>11. Applications to the Ontario Municipal Board or to Council</b>						
		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, 1996	Approved but not financed as at December 31, 1996	<b>67</b>	-	6,534,250	469,700	
	Approved in 1997	<b>68</b>	-	-	207,200	
	Financed in 1997	<b>69</b>	-	-	-	
	No long term financing necessary	<b>70</b>	-	-	-	
	Approved but not financed as at December 31, 1997	<b>71</b>	-	6,534,250	676,900	
	Applications submitted but not approved as at December 31, 1997	<b>72</b>	-	-	-	
<b>12. Forecast of total revenue fund expenditures</b>						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
73	62,467,928	62,467,928	64,341,966	66,272,225	68,260,392	70,308,204
<b>13. Municipal procurement this year</b>						
			1	2		
				\$		
Total construction contracts awarded	Total construction contracts awarded	<b>85</b>	22	5,441,436		
	Construction contracts awarded at \$100,000 or greater	<b>86</b>	14	4,982,178		