

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 30006**

**MUNICIPALITY OF: Cambridge C**

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND REVENUES

|             |
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| Cambridge C |
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For the year ended December 31, 1999.

|  |           | 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         | 141,864,744        | 46,372,341          | 55,334,526            | 40,157,877        |
| Direct water billings on ratepayers -- own municipality        | 2         | 11,287,021         | 8,631,668           |                       | 2,655,353         |
| -- other municipalities  | 3         | -                  | -                   |                       | -                 |
| Sewer surcharge on direct water billings -- own municipality   | 4         | 13,261,515         | 9,022,366           |                       | 4,239,149         |
| -- other municipalities  | 5         | -                  | -                   |                       | -                 |
| <b>Subtotal</b>  | <b>6</b>  | <b>166,413,280</b> | <b>64,026,375</b>   | <b>55,334,526</b>     | <b>47,052,379</b> |
| <b>PAYMENTS IN LIEU OF TAXATION</b>                            |           |                    |                     |                       |                   |
| Canada   | 7         | 105,151            | 25,306              | -                     | 79,845            |
| Canada Enterprises   | 8         | 231,435            | 57,974              | 123,633               | 49,828            |
| Ontario  |           |                    |                     |                       |                   |
| The Municipal Tax Assistance Act                               | 9         | -                  | -                   |                       | -                 |
| The Municipal Act, section 157                                 | 10        | 36,600             | 19,681              |                       | 16,919            |
| Other  | 11        | 63,883             | 33,117              |                       | 30,766            |
| Ontario Enterprises  |           |                    |                     |                       |                   |
| Ontario Housing Corporation                                    | 12        | 1,190,779          | 553,888             | 159,459               | 477,432           |
| Ontario Hydro  | 13        | 103,445            | 26,597              | -                     | 76,848            |
| Liquor Control Board of Ontario                                | 14        | 10,893             | 5,854               | -                     | 5,039             |
| Other  | 15        | -                  | -                   | -                     | -                 |
| Municipal enterprises  | 16        | 730,413            | 206,576             | -                     | 523,837           |
| Other municipalities and enterprises                           | 17        | 21                 | 9                   | -                     | 12                |
| <b>Subtotal</b>  | <b>18</b> | <b>2,472,578</b>   | <b>928,984</b>      | <b>283,092</b>        | <b>1,260,502</b>  |
| <b>ONTARIO NON-SPECIFIC GRANTS</b>                             |           |                    |                     |                       |                   |
| Community Reinvestment Fund                                    | 62        | 1,377,500          |                     |                       | 1,377,500         |
| Special Transition Assistance                                  | 63        | 402,000            |                     |                       | 402,000           |
| Special Circumstances Fund                                     | 64        | -                  |                     |                       | -                 |
| Municipal Restructuring Fund                                   | 65        | -                  |                     |                       | -                 |
| .....  | 61        | -                  |                     |                       | -                 |
| <b>Subtotal</b>  | <b>69</b> | <b>1,779,500</b>   |                     |                       | <b>1,779,500</b>  |
| <b>REVENUES FOR SPECIFIC FUNCTIONS</b>                         |           |                    |                     |                       |                   |
| Ontario specific grants  | 29        | 454,529            |                     |                       | 454,529           |
| Canada specific grants   | 30        | 190,605            |                     |                       | 190,605           |
| Other municipalities - grants and fees                         | 31        | 276,675            |                     |                       | 276,675           |
| Fees and service charges                                       | 32        | 8,883,978          |                     |                       | 8,883,978         |
| <b>Subtotal</b>  | <b>33</b> | <b>9,805,787</b>   |                     |                       | <b>9,805,787</b>  |
| <b>OTHER REVENUES</b>  |           |                    |                     |                       |                   |
| Trailer revenue and licences                                   | 34        | 42,176             |                     |                       | 42,176            |
| Licences and permits   | 35        | 397,602            | -                   | -                     | 397,602           |
| Rents, concessions and franchises                              | 36        | 73,023             |                     |                       | 73,023            |
| Fines  | 37        | 441,070            |                     |                       | 441,070           |
| Penalties and interest on taxes                                | 38        | 1,149,271          |                     |                       | 1,149,271         |
| Investment income - from own funds                             | 39        | 686,784            |                     |                       | 686,784           |
| - other  | 40        | 1,325,265          |                     |                       | 1,325,265         |
| Donations  | 70        | -                  |                     |                       | -                 |
| Sales of publications, equipment, etc                          | 42        | -                  |                     |                       | -                 |
| Contributions from capital fund                                | 43        | -                  |                     |                       | -                 |
| Contributions from reserves and reserve funds                  | 44        | 2,552,004          |                     |                       | 2,552,004         |
| Contributions from non-consolidated entities                   | 45        | -                  |                     |                       | -                 |
| Provincial Offences Act (POA)                                  | 71        | -                  |                     |                       | -                 |
| --   | 46        | -                  |                     |                       | -                 |
| --   | 47        | -                  |                     |                       | -                 |
| --   | 48        | -                  |                     |                       | -                 |
| <b>Subtotal</b>  | <b>50</b> | <b>6,667,195</b>   | <b>-</b>            | <b>-</b>              | <b>6,667,195</b>  |







# ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Cambridge C

2LT - UP

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For the year ended December 31, 1999.

| Levy Code<br>1 | Levy Purpose<br>2                          | RTC/<br>RTQ<br>3 | RTC / RTQ<br>Description<br>4               | Tax Band<br>5 | Taxable<br>Assessment<br>7 | Tax Rate<br>8 | Taxes<br>Levied<br>9 |
|----------------|--|------------------|---|---------------|----------------------------|---------------|----------------------|
|                |  |                  |   |               |                            |               |                      |
|                |  |                  |   |               |                            |               |                      |
|                |  |                  |   |               |                            |               |                      |
|                |  |                  |   |               |                            |               |                      |
|                |  |                  |   |               |                            |               |                      |
| 3300           |  |                  | Total supplementary taxes                   |               |                            |               | 760,690              |
| 4000           |  |                  | <b>Subtotal levied by tax rate</b>          |               |                            |               | <b>46,372,341</b>    |
| 2200           | Local Improvements                         |                  |   |               |                            |               |                      |
| 2300           | Sewer and water service charges            |                  |   |               |                            |               |                      |
| 2400           | Sewer and water connection charges         |                  |   |               |                            |               |                      |
| 2500           | Fire service charges                       |                  |   |               |                            |               |                      |
| 2800           | Waste management collection charges        |                  |   |               |                            |               |                      |
| 3400           | Railway rights-of-way                      |                  |   |               |                            |               |                      |
| 3500           | Utility transmission and utility corridors |                  |   |               |                            |               |                      |
| 3000           | --   |                  |   |               |                            |               |                      |
| 3600           | --   |                  |   |               |                            |               |                      |
| 3100           |  |                  | <b>Subtotal special charges on tax bill</b> |               |                            |               | -                    |
| 3200           |  |                  | <b>Total upper tier purpose taxation</b>    |               |                            |               | <b>46,372,341</b>    |

# ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Cambridge C

**2LT - SB**  
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| Tax Band  | Tax Rate | Total      | Distribution by Purpose     |                            |                               |                              |
|---|----------|------------|-----------------------------|----------------------------|-------------------------------|------------------------------|
|   |          |            | English Language Public DSB | French Language Public DSB | English Language Catholic DSB | French Language Catholic DSB |
| 1   | 2        | 3          | 4                           | 5                          | 6                             | 7                            |
| <b>Residential / Multi Residential/ Farmland/Managed Forest</b> |          |            |                             |                            |                               |                              |
| Residential and Farm - general                                  | 0.414000 | 16,574,177 | 11,907,396                  | 20,580                     | 4,535,599                     | 110,602                      |
| - farmland pending development -                                | 0.414000 | 367        | 367                         | -                          | -                             | -                            |
| - farmland pending development -                                | 0.414000 | -          | -                           | -                          | -                             | -                            |
| Multi-residential -general                                      | 0.414000 | 850,206    | 701,510                     | 1,478                      | 144,041                       | 3,177                        |
| - farmland pending development -                                | 0.144900 | 1,272      | 1,272                       | -                          | -                             | -                            |
| - farmland pending development -                                | -        | -          | -                           | -                          | -                             | -                            |
| Farmland  | 0.103500 | 11,707     | 10,696                      | -                          | 1,011                         | -                            |
| Managed Forest  | 0.103500 | 541        | 419                         | -                          | 119                           | 3                            |
| ---   | -        | -          | -                           | -                          | -                             | -                            |
| <b>Subtotal Residential /MR/ F/MF</b>                           | -        | 17,438,270 | 12,621,660                  | 22,058                     | 4,680,770                     | 113,782                      |
| <b>Subtotal Commercial</b>                                      |          | 16,201,662 | 11,664,711                  | -                          | 4,430,992                     | 105,959                      |
| <b>Subtotal Industrial</b>                                      |          | 20,378,949 | 14,672,232                  | -                          | 5,573,439                     | 133,278                      |
| Pipeline  | -        | 252,489    | 181,785                     | -                          | 69,053                        | 1,651                        |
| Other   | -        | -          | -                           | -                          | -                             | -                            |
| Supplementary Taxes   |          | 1,063,156  | 769,964                     | -                          | 286,913                       | 6,279                        |
| <b>Subtotal levied by tax rate</b>                              |          | 55,334,526 | 39,910,352                  | 22,058                     | 15,041,167                    | 360,949                      |
| Railway rights-of-way   |          | -          | -                           | -                          | -                             | -                            |
| Utility transmission / distribution corridor                    |          | -          | -                           | -                          | -                             | -                            |
| ---   |          | -          | -                           | -                          | -                             | -                            |
| <b>Subtotal special charges on tax bills</b>                    |          | -          | -                           | -                          | -                             | -                            |
| <b>Total school board purposes</b>                              |          | 55,334,526 | 39,910,352                  | 22,058                     | 15,041,167                    | 360,949                      |

# 1999 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Cambridge C

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|   |    | Ontario<br>Specific<br>Grants | Canada<br>Grants | other<br>municipalities<br>grants, fees and<br>service charges | fees and<br>service<br>charges |
|---|----|-------------------------------|------------------|--|--------------------------------|
|   |    | 1                             | 2                | 3  | 4                              |
|   |    | \$                            | \$               | \$   | \$                             |
| <b>General Government</b>                 | 1  | -                             | -                | -  | 627,374                        |
| <b>Protection to Persons and Property</b> |    |                               |                  |  |                                |
| Fire                                      | 2  | -                             | -                | 252,535  | 48,564                         |
| Police                                    | 3  | -                             | -                | -  | -                              |
| Conservation Authority                    | 4  | -                             | -                | -  | -                              |
| Protective inspection and control         | 5  | -                             | -                | -  | 2,032,659                      |
| Emergency measures                        | 6  | -                             | -                | -  | -                              |
| Subtotal                                  | 7  | -                             | -                | 252,535  | 2,081,223                      |
| <b>Transportation services</b>            |    |                               |                  |  |                                |
| Roadways                                  | 8  | -                             | -                | 24,140   | 106,190                        |
| Winter Control                            | 9  | -                             | -                | -  | -                              |
| Transit                                   | 10 | -                             | -                | -  | 2,288,128                      |
| Parking                                   | 11 | -                             | -                | -  | 100,156                        |
| Street Lighting                           | 12 | -                             | -                | -  | 2,829                          |
| Air Transportation                        | 13 | -                             | -                | -  | -                              |
| --  | 14 | -                             | -                | -  | -                              |
| Subtotal                                  | 15 | -                             | -                | 24,140   | 2,497,303                      |
| <b>Environmental services</b>             |    |                               |                  |  |                                |
| Sanitary Sewer System                     | 16 | -                             | -                | -  | 10,235                         |
| Storm Sewer System                        | 17 | -                             | -                | -  | 2,468                          |
| Waterworks System                         | 18 | -                             | -                | -  | 14,776                         |
| Garbage Collection                        | 19 | -                             | -                | -  | -                              |
| Garbage Disposal                          | 20 | -                             | -                | -  | -                              |
| Pollution Control                         | 21 | -                             | -                | -  | -                              |
| --  | 22 | -                             | -                | -  | -                              |
| Subtotal                                  | 23 | -                             | -                | -  | 27,479                         |
| <b>Health Services</b>                    |    |                               |                  |  |                                |
| Public Health Services                    | 24 | -                             | -                | -  | -                              |
| Public Health Inspection and Control      | 25 | -                             | -                | -  | -                              |
| Hospitals                                 | 26 | -                             | -                | -  | -                              |
| Ambulance Services                        | 27 | -                             | -                | -  | -                              |
| Cemeteries                                | 28 | -                             | -                | -  | 543,272                        |
| --  | 29 | -                             | -                | -  | -                              |
| Subtotal                                  | 30 | -                             | -                | -  | 543,272                        |
| <b>Social and Family Services</b>         |    |                               |                  |  |                                |
| General Assistance                        | 31 | -                             | -                | -  | -                              |
| Assistance to Aged Persons                | 32 | 251,732                       | -                | -  | 198,057                        |
| Assistance to Children                    | 33 | -                             | -                | -  | -                              |
| Day Nurseries                             | 34 | -                             | -                | -  | -                              |
| --  | 35 | -                             | -                | -  | -                              |
| Subtotal                                  | 36 | 251,732                       | -                | -  | 198,057                        |
| <b>Social Housing</b>                     | 90 | -                             | -                | -  | -                              |
| <b>Recreation and Cultural Services</b>   |    |                               |                  |  |                                |
| Parks and Recreation                      | 37 | -                             | -                | -  | 2,116,112                      |
| Libraries                                 | 38 | 168,497                       | 132,855          | -  | 287,648                        |
| Other Cultural                            | 39 | 34,300                        | 57,750           | -  | 106,041                        |
| Subtotal                                  | 40 | 202,797                       | 190,605          | -  | 2,509,801                      |
| <b>Planning and Development</b>           |    |                               |                  |  |                                |
| Planning and Development                  | 41 | -                             | -                | -  | 381,715                        |
| Commercial and Industrial                 | 42 | -                             | -                | -  | 17,754                         |
| Residential Development                   | 43 | -                             | -                | -  | -                              |
| Agriculture and Reforestation             | 44 | -                             | -                | -  | -                              |
| Tile Drainage and Shoreline Assistance    | 45 | -                             | -                | -  | -                              |
| --  | 46 | -                             | -                | -  | -                              |
| Subtotal                                  | 47 | -                             | -                | -  | 399,469                        |
| Electricity                               | 48 | -                             | -                | -  | -                              |
| Gas                                       | 49 | -                             | -                | -  | -                              |
| Telephone                                 | 50 | -                             | -                | -  | -                              |
| <b>Total</b>                              | 51 | 454,529                       | 190,605          | 276,675  | 8,883,978                      |



# 1999 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

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| Cambridge C |
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For the year ended December 31, 1999.

|   |    | Salaries<br>Wages and<br>Employee<br>Benefits | Net Long Term<br>Debt Charges | Materials,<br>Services,<br>Rents and<br>Financial<br>Expenses | Transfers<br>To Own<br>Funds | Other<br>Transfers | Inter-<br>Functional<br>Transfers | Total<br>Expenditures |
|---|----|---|-------------------------------|---|------------------------------|--------------------|-----------------------------------|-----------------------|
|   |    | 1   | 2                             | 3   | 4                            | 5                  | 6                                 | 7                     |
|   |    | \$  | \$                            | \$  | \$                           | \$                 | \$                                | \$                    |
| <b>General Government</b>                 | 1  | 4,459,539                                     | -                             | 3,358,488   | 3,252,636                    | -                  | 600,000                           | 10,470,663            |
| <b>Protection to Persons and Property</b> |    |   |                               |   |                              |                    |                                   |                       |
| Fire                                      | 2  | 9,462,207                                     | -                             | 538,593   | 348,340                      | -                  | 165,880                           | 10,515,020            |
| Police                                    | 3  | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Conservation Authority                    | 4  | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Protective inspection and control         | 5  | 1,033,955                                     | -                             | 233,439   | -                            | -                  | -                                 | 1,267,394             |
| Emergency measures                        | 6  | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 7  | 10,496,162                                    | -                             | 772,032   | 348,340                      | -                  | 165,880                           | 11,782,414            |
| <b>Transportation services</b>            |    |   |                               |   |                              |                    |                                   |                       |
| Roadways                                  | 8  | 3,209,396                                     | 191,170                       | 2,182,967   | 784,720                      | -                  | -                                 | 6,368,253             |
| Winter Control                            | 9  | 690,101                                       | -                             | 714,136   | 5,612                        | -                  | -                                 | 1,409,849             |
| Transit                                   | 10 | 2,666,288                                     | -                             | 1,385,917   | 516,000                      | -                  | -                                 | 4,568,205             |
| Parking                                   | 11 | 65,776  | -                             | 614,400   | -                            | -                  | -                                 | 680,176               |
| Street Lighting                           | 12 | 32,306  | -                             | 587,046   | 50,000                       | -                  | -                                 | 669,352               |
| Air Transportation                        | 13 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --  | 14 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 15 | 6,663,867                                     | 191,170                       | 5,484,466   | 1,356,332                    | -                  | -                                 | 13,695,835            |
| <b>Environmental services</b>             |    |   |                               |   |                              |                    |                                   |                       |
| Sanitary Sewer System                     | 16 | 733,290                                       | 103,113                       | 1,219,459   | 1,964,605                    | -                  | 300,000                           | 4,320,467             |
| Storm Sewer System                        | 17 | 278,121                                       | 100,409                       | 145,430   | 900,000                      | -                  | -                                 | 1,423,960             |
| Waterworks System                         | 18 | 813,606                                       | 344,913                       | 1,115,436   | 603,000                      | -                  | 134,120                           | 3,011,075             |
| Garbage Collection                        | 19 | -   | -                             | 961,992   | -                            | -                  | -                                 | 961,992               |
| Garbage Disposal                          | 20 | -   | -                             | 1,593,737   | -                            | -                  | -                                 | 1,593,737             |
| Pollution Control                         | 21 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --  | 22 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 23 | 1,825,017                                     | 548,435                       | 5,036,054   | 3,467,605                    | -                  | 434,120                           | 11,311,231            |
| <b>Health Services</b>                    |    |   |                               |   |                              |                    |                                   |                       |
| Public Health Services                    | 24 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Public Health Inspection and Control      | 25 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Hospitals                                 | 26 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Ambulance Services                        | 27 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Cemeteries                                | 28 | 569,788                                       | -                             | 219,358   | -                            | -                  | -                                 | 789,146               |
| --  | 29 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 30 | 569,788                                       | -                             | 219,358   | -                            | -                  | -                                 | 789,146               |
| <b>Social and Family Services</b>         |    |   |                               |   |                              |                    |                                   |                       |
| General Assistance                        | 31 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Assistance to Aged Persons                | 32 | 532,602                                       | -                             | 119,392   | 180,000                      | -                  | -                                 | 831,994               |
| Assistance to Children                    | 33 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Day Nurseries                             | 34 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --  | 35 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 36 | 532,602                                       | -                             | 119,392   | 180,000                      | -                  | -                                 | 831,994               |
| <b>Social Housing</b>                     | 90 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Recreation and Cultural Services</b>   |    |   |                               |   |                              |                    |                                   |                       |
| Parks and Recreation                      | 37 | 5,082,138                                     | 913,274                       | 3,104,524   | 1,026,130                    | 380,972            | -                                 | 10,507,038            |
| Libraries                                 | 38 | 2,407,107                                     | -                             | 586,142   | 634,414                      | -                  | -                                 | 3,627,663             |
| Other Cultural                            | 39 | 98,749  | -                             | 325,835   | 4,690                        | -                  | -                                 | 429,274               |
| <b>Subtotal</b>                           | 40 | 7,587,994                                     | 913,274                       | 4,016,501   | 1,665,234                    | 380,972            | -                                 | 14,563,975            |
| <b>Planning and Development</b>           |    |   |                               |   |                              |                    |                                   |                       |
| Planning and Development                  | 41 | 1,372,495                                     | -                             | 198,980   | 80,000                       | -                  | -                                 | 1,651,475             |
| Commercial and Industrial                 | 42 | 275,923                                       | 12,174                        | 660,512   | 213,635                      | -                  | -                                 | 1,162,244             |
| Residential Development                   | 43 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Agriculture and Reforestation             | 44 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Tile Drainage and Shoreline Assistance    | 45 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --  | 46 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 47 | 1,648,418                                     | 12,174                        | 859,492   | 293,635                      | -                  | -                                 | 2,813,719             |
| Electricity                               | 48 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Gas                                       | 49 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Telephone                                 | 50 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Total</b>                              | 51 | 33,783,387                                    | 1,665,053                     | 19,865,783  | 10,563,782                   | 380,972            | -                                 | 66,258,977            |

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1999.

|  |   |           | 1<br>\$           |
|--|---|-----------|-------------------|
| <b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b> | 1   | -         | 1,095,053         |
| <b>Source of Financing</b>   |   |           |                   |
| <b>Contributions from Own Funds</b>  |   |           |                   |
| Revenue Fund   | 2   |           | 487,720           |
| Reserves and Reserve Funds   | 3   |           | 15,061,318        |
|  | <b>Subtotal</b>   | <b>4</b>  | <b>15,549,038</b> |
| <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>   | <b>18</b> | <b>-</b>          |
| <b>Grants and Loan Forgiveness</b>   |   |           |                   |
| Ontario  | 20  |           | 21,647            |
| Canada   | 21  |           | 18,799            |
| Other Municipalities   | 22  |           | -                 |
|  | <b>Subtotal</b>   | <b>23</b> | <b>40,446</b>     |
| <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  |           | 311,851           |
| --   | 30  |           | -                 |
| --   | 31  |           | -                 |
|  | <b>Subtotal</b>   | <b>32</b> | <b>311,851</b>    |
|  | <b>Total Sources of Financing</b>                                     | <b>33</b> | <b>15,901,335</b> |
| <b>Applications</b>  |   |           |                   |
| <b>Own Expenditures</b>  |   |           |                   |
| Short Term Interest Costs  | 34  |           | -                 |
| Other  | 35  |           | 9,659,161         |
|  | <b>Subtotal</b>   | <b>36</b> | <b>9,659,161</b>  |
| <b>Transfer of Proceeds From Long Term Liabilities to:</b>                                   |   |           |                   |
| Other Municipalities   | 37  |           | -                 |
| Unconsolidated Local Boards  | 38  |           | -                 |
| Individuals  | 39  |           | -                 |
|  | <b>Subtotal</b>   | <b>40</b> | <b>-</b>          |
| <b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>                             |   |           |                   |
|  | 41  |           | 844,754           |
|  | <b>Total Applications</b>   | <b>42</b> | <b>10,503,915</b> |
| <b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>       | <b>43</b>   | <b>-</b>  | <b>6,492,473</b>  |
| <b>Amount Reported in Line 43 Analysed as Follows:</b>                                       |   |           |                   |
| Unapplied Capital Receipts (Negative)  | 44  | -         | 10,505,140        |
| <b>To be Recovered From:</b>   |   |           |                   |
| - Taxation or User Charges Within Term of Council  | 45  |           | -                 |
| - Proceeds From Long Term Liabilities  | 46  |           | -                 |
| - Transfers From Reserves and Reserve Funds  | 47  |           | 77,609            |
| --   | 48  |           | 3,935,058         |
|  | <b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b> | <b>49</b> | <b>6,492,473</b>  |
| * - Amount in Line 18 Raised on Behalf of Other Municipalities                               | 19  |           | -                 |
|  |   |           | -                 |

# 1999 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

|             |
|-------------|
| Cambridge C |
|-------------|

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|   |    | CAPITAL GRANTS |               |                      | TOTAL OWN EXPENDITURES |
|---|----|----------------|---------------|----------------------|------------------------|
|   |    | Ontario Grants | Canada Grants | Other municipalities |                        |
|   |    | 1              | 2             | 3                    | 4                      |
|   |    | \$             | \$            | \$                   | \$                     |
| <b>General Government</b>                 | 1  | -              | -             | -                    | 830,528                |
| <b>Protection to Persons and Property</b> |    |                |               |                      |                        |
| Fire                                      | 2  | -              | -             | -                    | -                      |
| Police                                    | 3  | -              | -             | -                    | -                      |
| Conservation Authority                    | 4  | -              | -             | -                    | -                      |
| Protective inspection and control         | 5  | -              | -             | -                    | -                      |
| Emergency measures                        | 6  | -              | -             | -                    | -                      |
| Subtotal                                  | 7  | -              | -             | -                    | -                      |
| <b>Transportation services</b>            |    |                |               |                      |                        |
| Roadways                                  | 8  | -              | -             | -                    | 661,967                |
| Winter Control                            | 9  | -              | -             | -                    | -                      |
| Transit                                   | 10 | -              | -             | -                    | -                      |
| Parking                                   | 11 | -              | -             | -                    | 70,580                 |
| Street Lighting                           | 12 | 18,799         | 18,799        | -                    | 176,690                |
| Air Transportation                        | 13 | -              | -             | -                    | -                      |
| --  | 14 | -              | -             | -                    | -                      |
| Subtotal                                  | 15 | 18,799         | 18,799        | -                    | 768,077                |
| <b>Environmental services</b>             |    |                |               |                      |                        |
| Sanitary Sewer System                     | 16 | -              | -             | -                    | 723,451                |
| Storm Sewer System                        | 17 | -              | -             | -                    | 1,190,658              |
| Waterworks System                         | 18 | -              | -             | -                    | 610,615                |
| Garbage Collection                        | 19 | -              | -             | -                    | -                      |
| Garbage Disposal                          | 20 | -              | -             | -                    | 11,049                 |
| Pollution Control                         | 21 | -              | -             | -                    | -                      |
| --  | 22 | -              | -             | -                    | -                      |
| Subtotal                                  | 23 | -              | -             | -                    | 2,535,773              |
| <b>Health Services</b>                    |    |                |               |                      |                        |
| Public Health Services                    | 24 | -              | -             | -                    | -                      |
| Public Health Inspection and Control      | 25 | -              | -             | -                    | -                      |
| Hospitals                                 | 26 | -              | -             | -                    | -                      |
| Ambulance Services                        | 27 | -              | -             | -                    | -                      |
| Cemeteries                                | 28 | -              | -             | -                    | 217,330                |
| --  | 29 | -              | -             | -                    | -                      |
| Subtotal                                  | 30 | -              | -             | -                    | 217,330                |
| <b>Social and Family Services</b>         |    |                |               |                      |                        |
| General Assistance                        | 31 | -              | -             | -                    | -                      |
| Assistance to Aged Persons                | 32 | -              | -             | -                    | 48,940                 |
| Assistance to Children                    | 33 | -              | -             | -                    | -                      |
| Day Nurseries                             | 34 | -              | -             | -                    | -                      |
| --  | 35 | -              | -             | -                    | -                      |
| Subtotal                                  | 36 | -              | -             | -                    | 48,940                 |
| <b>Social Housing</b>                     | 90 | -              | -             | -                    | -                      |
| <b>Recreation and Cultural Services</b>   |    |                |               |                      |                        |
| Parks and Recreation                      | 37 | 2,848          | -             | -                    | 2,957,560              |
| Libraries                                 | 38 | -              | -             | -                    | 96,321                 |
| Other Cultural                            | 39 | -              | -             | -                    | -                      |
| Subtotal                                  | 40 | 2,848          | -             | -                    | 3,053,881              |
| <b>Planning and Development</b>           |    |                |               |                      |                        |
| Planning and Development                  | 41 | -              | -             | -                    | -                      |
| Commercial and Industrial                 | 42 | -              | -             | -                    | 2,204,632              |
| Residential Development                   | 43 | -              | -             | -                    | -                      |
| Agriculture and Reforestation             | 44 | -              | -             | -                    | -                      |
| Tile Drainage and Shoreline Assistance    | 45 | -              | -             | -                    | -                      |
| --  | 46 | -              | -             | -                    | -                      |
| Subtotal                                  | 47 | -              | -             | -                    | 2,204,632              |
| Electricity                               | 48 | -              | -             | -                    | -                      |
| Gas                                       | 49 | -              | -             | -                    | -                      |
| Telephone                                 | 50 | -              | -             | -                    | -                      |
| <b>Total</b>                              | 51 | 21,647         | 18,799        | -                    | 9,659,161              |

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

|             |
|-------------|
| Cambridge C |
|-------------|

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For the year ended December 31, 1999.

|   |    | 1<br>\$   |
|---|----|-----------|
| <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  | -         |
| Winter Control                            | 9  | 993,506   |
| Transit                                   | 10 | -         |
| Parking                                   | 11 | -         |
| Street Lighting                           | 12 | -         |
| Air Transportation                        | 13 | -         |
| --  | 14 | -         |
| <b>Subtotal</b>                           | 15 | -         |
| <b>Environmental services</b>             |    |           |
| Sanitary Sewer System                     | 16 | 993,506   |
| Storm Sewer System                        | 17 | 342,493   |
| Waterworks System                         | 18 | 87,546    |
| Garbage Collection                        | 19 | 986,514   |
| Garbage Disposal                          | 20 | -         |
| Pollution Control                         | 21 | -         |
| --  | 22 | -         |
| <b>Subtotal</b>                           | 23 | -         |
| <b>Health Services</b>                    |    |           |
| Public Health Services                    | 24 | 1,416,553 |
| 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>Social Housing</b>                     | 90 | -         |
| <b>Recreation and Cultural Services</b>   |    |           |
| Parks and Recreation                      | 37 | -         |
| Libraries                                 | 38 | 2,716,892 |
| Other Cultural                            | 39 | -         |
| <b>Subtotal</b>                           | 40 | -         |
| <b>Planning and Development</b>           |    |           |
| Planning and Development                  | 41 | 2,716,892 |
| Commercial and Industrial                 | 42 | -         |
| Residential Development                   | 43 | 63,166    |
| Agriculture and Reforestation             | 44 | -         |
| Tile Drainage and Shoreline Assistance    | 45 | -         |
| --  | 46 | -         |
| <b>Subtotal</b>                           | 47 | -         |
| Electricity                               | 48 | 63,166    |
| Gas                                       | 49 | 64,000    |
| Telephone                                 | 50 | -         |
| <b>Total</b>                              | 51 | -         |

1999 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

**ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS**

For the year ended December 31, 1999.

|  |    | 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  | 5,254,117 |
| 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 | 5,254,117 |
| Amount reported in line 15 analyzed as follows:  |    |           |
| Sinking fund debentures  | 16 | 429,824   |
| Installment (serial) debentures  | 17 | 4,824,293 |
| Long term bank loans   | 18 | -         |
| Lease purchase agreements  | 19 | -         |
| Mortgages  | 20 | -         |
| Ontario Clean Water Agency   | 22 | -         |
| Long term reserve fund loans   | 23 | -         |
| --   | 24 | -         |
| <b>\$</b>  |    |           |
| <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  |    |           |
| - par value of this amount in U.S. dollars   | 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 | -         |
| <b>\$</b>  |    |           |
| <b>3. Interest earned on sinking funds and debt retirement funds during the year</b>   |    |           |
| Own funds  |    |           |
| Ontario Clean Water Agency - sewer   | 29 | -         |
| - water  | 30 | -         |
|  | 31 | -         |
| <b>\$</b>  |    |           |
| <b>4. Actuarial balance of own sinking funds at year end</b>   |    |           |
|  | 32 | -         |
| <b>\$</b>  |    |           |
| <b>5. Long term commitments and contingencies at year end</b>  |    |           |
| Total liability for accumulated sick pay credits   | 33 | 4,925,272 |
| 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 | 3,401,645 |
| Other (specify)  | 42 | -         |
| --   | 43 | -         |
| --   | 44 | -         |
| <b>Total</b>   | 45 | 8,326,917 |

1999 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

|   | accumulated<br>surplus (deficit) | total<br>outstanding<br>capital<br>obligation |    | debt<br>charges |
|---|----------------------------------|---|----|-----------------|
|   |                                  | 1   | 2  |                 |
|   |                                  | \$  | \$ |                 |
| 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. 1999 Debt Charges                                  |    |           |         |          |    |
| Recovered from the consolidated revenue fund          |    |           |         |          |    |
| - general tax rates                                   | 50 | 598,910   | 554,971 |          |    |
| - special are rates and special charges               | 51 | -         | -       |          |    |
| - benefitting landowners                              | 52 | 49,191    | 13,955  |          |    |
| - user rates (consolidated entities)                  | 53 | 320,060   | 127,966 |          |    |
| Recovered from reserve funds                          | 54 | 11,169    | 4,662   |          |    |
| Recovered from unconsolidated entities                |    |           |         |          |    |
| - hydro   | 55 | 57,000    | 16,335  |          |    |
| - gas and telephone                                   | 57 | -         | -       |          |    |
| --  | 56 | -         | -       |          |    |
| --  | 58 | -         | -       |          |    |
| --  | 59 | -         | -       |          |    |
| <b>Total</b>  | 78 | 1,036,330 | 717,889 |          |    |
| Line 78 includes:                                     |    |           |         |          |    |
| Financing of one-time real estate purchase            | 90 | -         | -       |          |    |
| Other lump sum (balloon) repayments of long term debt | 91 | -         | -       |          |    |

|  |    | recoverable from the<br>consolidated revenue fund |           | recoverable from<br>reserve funds |          | recoverable from<br>unconsolidated entities |          |
|--|----|---|-----------|-----------------------------------|----------|---|----------|
|  |    | principal   | interest  | principal                         | interest | principal                                   | interest |
|  |    | 1   | 2         | 3                                 | 4        | 5   | 6        |
|  |    | \$  | \$        | \$                                | \$       | \$  | \$       |
| 8. Future principal and interest payments on EXISTING net debt |    |   |           |                                   |          |   |          |
| 2000   | 61 | 977,325   | 584,818   | 11,937                            | 3,894    | 64,000                                      | 8,640    |
| 2001   | 62 | 1,062,998   | 471,177   | 12,788                            | 3,043    | -   | -        |
| 2002   | 63 | 834,950   | 224,888   | 13,715                            | 2,116    | -   | -        |
| 2003   | 64 | 690,289   | 168,231   | 14,726                            | 1,104    | -   | -        |
| 2004   |    | 504,609   | 115,787   | -                                 | -        | -   | -        |
| 2005 - 2009  | 65 | 1,066,780   | 114,924   | -                                 | -        | -   | -        |
| 2010 onwards   | 79 | -   | -         | -                                 | -        | -   | -        |
| interest to be earned on sinking funds *                       | 69 | -   | -         | -                                 | -        | -   | -        |
| Downtown revitalization program                                | 70 | -   | -         | -                                 | -        | -   | -        |
| <b>Total</b>   | 71 | 5,136,951   | 1,679,825 | 53,166                            | 10,157   | 64,000                                      | 8,640    |

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

|   |    | 1  |    |
|---|----|----|----|
|   |    | \$ | \$ |
| 9. Future principal payments on EXPECTED NEW debt |    |    |    |
| 2000  | 72 | -  | -  |
| 2001  | 73 | -  | -  |
| 2002  | 74 | -  | -  |
| 2003  | 75 | -  | -  |
| 2004  | 76 | -  | -  |
| <b>Total</b>                                      | 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 | -         | -  |          |    |
| Other long term debt refinanced            | 93 | -         | -  |          |    |

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

|  |           | Balance at beginning of year | amounts levied | supplementary taxes | total expended | amount of levy raised | share of Provincial grants | share of payments in lieu of taxes | other | total raised | balance at end of year |
|--|-----------|------------------------------|----------------|---------------------|----------------|-----------------------|----------------------------|------------------------------------|-------|--------------|------------------------|
|  |           | 1                            | 2              | 3                   | 4              | 5                     | 8                          | 9                                  | 10    | 12           | 11                     |
|  |           | \$                           | \$             | \$                  | \$             | \$                    | \$                         | \$                                 | \$    | \$           | \$                     |
| <b>UPPER TIER</b>                                    |           |                              |                |                     |                |                       |                            |                                    |       |              |                        |
| Included in general tax rate for upper tier purposes |           |                              |                |                     |                |                       |                            |                                    |       |              |                        |
| General levy   | 1         |                              | 45,611,651     | 760,690             | 46,372,341     | -                     | -                          | -                                  | -     | -            | -                      |
| Special pupose levies                                |           |                              |                |                     |                |                       |                            |                                    |       |              |                        |
| Water rate   | 2         |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Transit rate   | 3         |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Sewer rate   | 4         |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Library rate   | 5         |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Road rate  | 6         |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| --   | 7         |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| --   | 8         |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Payments in lieu of taxes                            | 9         |                              | 928,984        | -                   | 928,984        | -                     | -                          | -                                  | -     | -            | -                      |
| <b>Subtotal levied by tax rate -- general</b>        | <b>11</b> | -                            | 46,540,635     | 760,690             | 47,301,325     | 46,372,341            | -                          | 928,984                            | -     | 47,301,325   | -                      |
| Special purpose levies                               |           |                              |                |                     |                |                       |                            |                                    |       |              |                        |
| Water  | 12        |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Transit  | 13        |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Sewer  | 14        |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Library  | 15        |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| --   | 16        |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| --   | 17        |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| <b>Subtotal levied by tax rate -- special areas</b>  | <b>18</b> | -                            | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Speical charges                                      |           |                              |                |                     |                |                       |                            |                                    |       |              |                        |
| Direct water billings                                | 20        | -                            | 8,631,668      | -                   | 8,631,668      | 8,631,668             | -                          | -                                  | -     | 8,631,668    | -                      |
| Sewer surcharge on direct water billings             | 21        | -                            | 9,022,366      | -                   | 9,022,366      | 9,022,366             | -                          | -                                  | -     | 9,022,366    | -                      |
| <b>Total region or county</b>                        | <b>22</b> | -                            | 64,194,669     | 760,690             | 64,955,359     | 64,026,375            | -                          | 928,984                            | -     | 64,955,359   | -                      |

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

|   |           | Balance at beginning of year | amounts levied | supplementary taxes | pupils' fees, share of trailer licenses | total expended | amount of levy raised | 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                     | 8                                  | 9                                       | 10           | 11                     |
|   |           | \$                           | \$             | \$                  | \$                                      | \$             | \$                    | \$                                 | \$                                      | \$           | \$                     |
| <b>SCHOOL BOARDS</b>                    |           |                              |                |                     |   |                |                       |                                    |   |              |                        |
| English Language Public DSB (specify)   |           |                              |                |                     |   |                |                       |                                    |   |              |                        |
| --                                      | 62        | -                            | 39,345,995     | 769,964             | -                                       | 40,115,959     | 39,910,352            | 205,607                            | -                                       | 40,115,959   | -                      |
| --                                      | 63        | -                            | -              | -                   | -                                       | -              | -                     | -                                  | -                                       | -            | -                      |
| French Language Public DSB (specify)    |           |                              |                |                     |   |                |                       |                                    |   |              |                        |
| --                                      | 64        | -                            | 22,181         | -                   | -                                       | 22,181         | 22,058                | 123                                | -                                       | 22,181       | -                      |
| --                                      | 65        | -                            | -              | -                   | -                                       | -              | -                     | -                                  | -                                       | -            | -                      |
| English Language Catholic DSB (specify) |           |                              |                |                     |   |                |                       |                                    |   |              |                        |
| --                                      | 93        | -                            | 14,829,643     | 286,913             | -                                       | 15,116,556     | 15,041,167            | 75,389                             | -                                       | 15,116,556   | -                      |
| --                                      | 94        | -                            | -              | -                   | -                                       | -              | -                     | -                                  | -                                       | -            | -                      |
| French Language Catholic DSB (specify)  |           |                              |                |                     |   |                |                       |                                    |   |              |                        |
| --                                      | 95        | -                            | 356,643        | 6,279               | -                                       | 362,922        | 360,949               | 1,973                              | -                                       | 362,922      | -                      |
| --                                      | 96        | -                            | -              | -                   | -                                       | -              | -                     | -                                  | -                                       | -            | -                      |
| <b>Total school boards</b>              | <b>36</b> | -                            | 54,554,462     | 1,063,156           | -                                       | 55,617,618     | 55,334,526            | 283,092                            | -                                       | 55,617,618   | -                      |



# 1999 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Cambridge C

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For the year ended December 31, 1999.

|  |    | 1<br>\$    |
|--|----|------------|
| <b>Balance at the beginning of the year</b>                | 1  | 38,220,741 |
| <b>Revenues</b>  |    |            |
| Contributions from revenue fund                            | 2  | 10,076,062 |
| Contributions from capital fund                            | 3  | 844,754    |
| Development Charges Act                                    | 67 | 4,630,629  |
| Lot levies and subdivider contributions                    | 60 | -          |
| Recreational land (the Planning Act)                       | 61 | -          |
| Investment income - from own funds                         | 5  | 167,349    |
| - other  | 6  | 2,197,904  |
| --   | 9  | 5,985,405  |
| --   | 10 | -          |
| --   | 11 | -          |
| --   | 12 | -          |
| <b>Total revenue</b>                                       | 13 | 23,902,103 |
| <b>Expenditures</b>  |    |            |
| Transferred to capital fund                                | 14 | 15,061,318 |
| Transferred to revenue fund                                | 15 | 2,552,004  |
| Charges for long term liabilities - principal and interest | 16 | 15,831     |
| --   | 63 | 4,118,217  |
| --   | 20 | -          |
| --   | 21 | -          |
| <b>Total expenditure</b>                                   | 22 | 21,747,370 |
| <b>Balance at the end of the year for:</b>                 |    |            |
| Reserves   | 23 | 6,006,121  |
| Reserve Funds  | 24 | 34,369,353 |
| <b>Total</b>   | 25 | 40,375,474 |
| <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 | 2,623,149  |
| Sick leave   | 31 | 2,518,655  |
| Insurance  | 32 | 966,389    |
| Workers' compensation                                      | 33 | 1,287,442  |
| Capital expenditure - general administration               | 34 | 246,816    |
| - roads  | 35 | -          |
| - sanitary and storm sewers                                | 36 | 997,702    |
| - parks and recreation                                     | 64 | -          |
| - library  | 65 | -          |
| - other cultural   | 66 | -          |
| - water  | 38 | 374,210    |
| - transit  | 39 | 324,645    |
| - housing  | 40 | -          |
| - industrial development                                   | 41 | 1,759,580  |
| - other and unspecified                                    | 42 | 7,684,933  |
| Waterworks current purposes                                | 49 | -          |
| Transit current purposes                                   | 50 | 66,051     |
| Library current purposes                                   | 51 | 211,349    |
| --   | 52 | 1,039,860  |
| --   | 53 | 4,374,639  |
| --   | 54 | 392,159    |
| <b>Obligatory reserve funds:</b>                           |    |            |
| Development Charges Act                                    | 68 | 11,674,428 |
| Lot levies and subdivider contributions                    | 44 | -          |
| Recreational land (the Planning Act)                       | 46 | 1,098,041  |
| Parking revenues   | 45 | 180,621    |
| Debenture repayment  | 47 | -          |
| Exchange rate stabilization                                | 48 | -          |
| --   | 55 | 39,674     |
| --   | 56 | 287,235    |
| --   | 57 | -          |
| <b>Total</b>   | 58 | 40,375,474 |

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1999.*

|   |    | 1<br>\$     | 2<br>\$   |
|---|----|-------------|-----------|
| <b>ASSETS</b>   |    |             |           |
| <b>Current assets</b>                                 |    |             |           |
| Cash  | 1  | 2,178,752   | 11,031    |
| Accounts receivable                                   |    |             |           |
| Canada  | 2  | 67,086      |           |
| Ontario   | 3  | 210,418     |           |
| Region or county                                      | 4  | 411,878     |           |
| Other municipalities                                  | 5  | 875         |           |
| School Boards   | 6  | 303,762     |           |
| Waterworks  | 7  | 282,743     |           |
| Other (including unorganized areas)                   | 8  | 3,107,331   |           |
| Taxes receivable                                      |    |             |           |
| Current year's levies                                 | 9  | 7,036,582   |           |
| Previous year's levies                                | 10 | 1,877,187   | 294,098   |
| Prior year's levies                                   | 11 | 708,923     | -         |
| Penalties and interest                                | 12 | 876,440     | -         |
| Less allowance for uncollectables (negative)          | 13 | - 1,746,001 | - 294,098 |
| Investments   |    |             |           |
| Canada  | 14 | 1,309,569   |           |
| Provincial  | 15 | 16,379,108  |           |
| Municipal   | 16 | 4,176,370   |           |
| Other   | 17 | 24,824,604  |           |
| Other current assets                                  | 18 | 4,052,878   |           |
| <b>Capital outlay to be recovered in future years</b> | 19 | 5,254,117   |           |
| <b>Deferred taxes receivable</b>                      | 60 | -           |           |
| <b>Other long term assets</b>                         | 20 | 2,659,304   | 9,432     |
| <b>Total</b>  | 21 | 73,971,926  |           |

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1999.

| LIABILITIES  |    |            |  |  |  |  |
|--|----|------------|--|--|--|--|
| <b>Current Liabilities</b>                                 |    |            |  |  |  | portion of loans not<br>from chartered banks |
| Temporary loans - current purposes                         | 22 | -          |  |  |  | -  |
| - capital - Ontario  | 23 | -          |  |  |  |  |
| - Canada   | 24 | -          |  |  |  |  |
| - Other  | 25 | 3,935,058  |  |  |  |  |
| Accounts payable and accrued liabilities                   |    |            |  |  |  |  |
| Canada   | 26 | 623,518    |  |  |  |  |
| Ontario  | 27 | 77,357     |  |  |  |  |
| Region or county   | 28 | 1,437,449  |  |  |  |  |
| Other municipalities                                       | 29 | 28         |  |  |  |  |
| School Boards  | 30 | 300,000    |  |  |  |  |
| Trade accounts payable                                     | 31 | 7,928,438  |  |  |  |  |
| Other  | 32 | 5,513,516  |  |  |  |  |
| Other current liabilities                                  | 33 | 145,445    |  |  |  |  |
| <b>Net long term liabilities</b>                           |    |            |  |  |  |  |
| Recoverable from the Consolidated Revenue Fund             |    |            |  |  |  |  |
| - general tax rates  | 34 | 2,988,874  |  |  |  |  |
| - special area rates and special charges                   | 35 | -          |  |  |  |  |
| - benefitting landowners                                   | 36 | 819,071    |  |  |  |  |
| - user rates (consolidated entities)                       | 37 | 1,329,006  |  |  |  |  |
| Recoverable from Reserve Funds                             | 38 | 53,166     |  |  |  |  |
| Recoverable from unconsolidated entities                   | 39 | 64,000     |  |  |  |  |
| Less: Own holdings (negative)                              | 40 | -          |  |  |  |  |
| <b>Reserves and reserve funds</b>                          | 41 | 40,375,474 |  |  |  |  |
| <b>Accumulated net revenue (deficit)</b>                   |    |            |  |  |  |  |
| General revenue  | 42 | 1,584,050  |  |  |  |  |
| Special charges and special areas (specify)                |    |            |  |  |  |  |
| --   | 43 | 500,000    |  |  |  |  |
| --   | 44 | -          |  |  |  |  |
| --   | 45 | -          |  |  |  |  |
| --   | 46 | -          |  |  |  |  |
| Consolidated local boards (specify)                        |    |            |  |  |  |  |
| Transit operations   | 47 | -          |  |  |  |  |
| Water operations   | 48 | 294,681    |  |  |  |  |
| Libraries  | 49 | 12,061     |  |  |  |  |
| Cemetaries   | 50 | -          |  |  |  |  |
| Recreation, community centres and arenas                   | 51 | -          |  |  |  |  |
| --   | 52 | 87,623     |  |  |  |  |
| --   | 53 | -          |  |  |  |  |
| --   | 54 | -          |  |  |  |  |
| --   | 55 | -          |  |  |  |  |
| Region or county   | 56 | -          |  |  |  |  |
| School boards  | 57 | -          |  |  |  |  |
| Unexpended capital financing / (unfinanced capital outlay) | 58 | 6,492,473  |  |  |  |  |
| <b>Total</b>   | 59 | 73,971,926 |  |  |  |  |

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

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## STATISTICAL DATA

For the year ended December 31, 1999.

|  |           | 1          |
|--|-----------|------------|
| <b>1. Number of continuous full time employees as at December 31</b> |           |            |
| Administration   | 1         | 22         |
| Non-line Department Support Staff                                    | 2         | 48         |
| Fire   | 3         | 130        |
| Police   | 4         | -          |
| Transit  | 5         | 50         |
| Public Works   | 6         | 142        |
| Health Services  | 7         | 9          |
| Homes for the Aged   | 8         | 9          |
| Other Social Services  | 9         | -          |
| Parks and Recreation   | 10        | 76         |
| Libraries  | 11        | 32         |
| Planning   | 12        | 44         |
| <b>Total</b>   | <b>13</b> | <b>562</b> |

|  |    | continuous full time employees<br>December 31 |           |
|--|----|---|-----------|
|  |    | 1   | 2         |
|  |    | \$  | \$        |
| <b>2. Total expenditures during the year on:</b> |    |   |           |
| Wages and salaries                               | 14 | 27,613,355                                    | 2,363,477 |
| Employee benefits                                | 15 | 7,455,606                                     | 245,802   |

|   |           | 1                  |
|---|-----------|--------------------|
|   |           | \$                 |
| <b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>                                   |           |                    |
| Cash collections: Current year's tax  | 16        | 135,387,243        |
| Previous years' tax   | 17        | 3,496,084          |
| Penalties and interest  | 18        | 924,744            |
| <b>Subtotal</b>   | <b>19</b> | <b>139,808,071</b> |
| Discounts allowed   | 20        | -                  |
| Tax adjustments under section 421, 441 and 442 of the Municipal Act   |           |                    |
| - recoverable from general municipal accounts   | 25        | 228,441            |
| - recoverable from upper tier   | 90        | 261,369            |
| - recoverable from school boards  | 91        | 384,357            |
| Transfers to tax sale and tax registration accounts   | 26        | -                  |
| The Municipal Elderly Residents' Assistance Act - reductions  |           |                    |
| - refunds   | 27        | -                  |
| - other   | 28        | -                  |
| Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act |           |                    |
| - deferrals   | 92        | -                  |
| - cancellations   | 93        | -                  |
| - other   | 94        | -                  |
| Rebates to eligible charities under section 442.1 of the Municipal Act  |           |                    |
| - recoverable from general municipal accounts   | 95        | -                  |
| - recoverable from upper tier   | 96        | -                  |
| - recoverable from school boards  | 97        | -                  |
| Rebates under section 442.2 of the Municipal Act  |           |                    |
| - commercial properties   | 98        | -                  |
| - industrial properties   | 99        | -                  |
| <b>Total reductions</b>   | <b>29</b> | <b>140,682,238</b> |
| Amounts added to the tax roll for collection purposes only  | 30        | 17,296             |
| Business taxes written off under subsection 441(1) of the Municipal Act   | 81        | -                  |

|   |    | 1          |
|---|----|------------|
| <b>4. Tax due dates for 1999 (lower tier municipalities only)</b> |    |            |
| Interim billings: Number of installments                          | 31 | 2          |
| Due date of first installment (YYYYMMDD)                          | 32 | 19,990,302 |
| Due date of last installment (YYYYMMDD)                           | 33 | 19,990,503 |
| Final billings: Number of installments                            | 34 | 2          |
| Due date of first installment (YYYYMMDD)                          | 35 | 19,990,611 |
| Due date of last installment (YYYYMMDD)                           | 36 | 19,990,703 |
| <b>Total</b>  |    | <b>\$</b>  |
| Supplementary taxes levied with 2000 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   |
|   |           | \$                               | \$                                | \$  | \$  |
| <b>5. Projected capital expenditures and long term financing requirements as at December 31</b> |           |                                  |                                   |   |   |
| Estimated to take place   |           |                                  |                                   |   |   |
| in 2000   | 58        | 18,373,303                       | 4,244                             | -   | -   |
| in 2001   | 59        | 14,472,700                       | 3,344                             | -   | -   |
| in 2002   | 60        | 7,893,630                        | 1,824                             | -   | -   |
| in 2003   | 61        | 17,139,980                       | 3,960                             | -   | -   |
| in 2004   | 62        | 7,481,510                        | 1,728                             | -   | -   |
| <b>Total</b>  | <b>63</b> | <b>65,361,123</b>                | <b>15,100</b>                     | <b>-</b>  | <b>-</b>  |

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

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17

## STATISTICAL DATA

For the year ended December 31, 1999.

|   |  | balance of fund  |                                     | loans outstanding  |                       |
|---|--|--|-------------------------------------|--|-----------------------|
|   |  | 1  | 2                                   | 1  | 2                     |
|   |  | \$   | \$                                  | \$   | \$                    |
| 6.  | Ontario Home Renewal Plan trust fund at year end | 82   | 7,769                               |  | 3,747                 |
| 7. Analysis of direct water and sewer billings as at December 31  |  |  |                                     |  |                       |
|   |  | number of residential units  | 1999 billings residential units     | all other properties                                       | computer use only     |
|   |  | 1  | 2                                   | 3  | 4                     |
|   |  |  | \$                                  | \$   |                       |
| Water   | In this municipality                             | 39   | 39,026                              | 5,688,659  | 5,598,362             |
|   | In other municipalities (specify municipality)   |  |                                     |  |                       |
|   | --   | 40   | -                                   | -  | -                     |
|   | --   | 41   | -                                   | -  | -                     |
|   | --   | 42   | -                                   | -  | -                     |
|   | --   | 43   | -                                   | -  | -                     |
|   | --   | 64   | -                                   | -  | -                     |
|   |  | number of residential units  | 1999 billings residential units     | all other properties                                       | computer use only     |
|   |  | 1  | 2                                   | 3  | 4                     |
|   |  |  | \$                                  | \$   |                       |
| Sewer   | In this municipality                             | 44   | 38,821                              | 6,518,035  | 6,743,480             |
|   | 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   | -                                   | -  | 1,243                 |
| 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   | -  | -                                   | -  | -                     |
|   | --   | -  | -                                   | -  | -                     |
|   | --   | -  | -                                   | -  | -                     |
|   | --   | -  | -                                   | -  | -                     |
|   | --   | -  | -                                   | -  | -                     |
|   | --   | -  | -                                   | -  | -                     |
| 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, 1998   | 67   | -  | -                                   | 367,200  | 367,200               |
| Approved in 1999  | 68   | -  | -                                   | 149,400  | 149,400               |
| Financed in 1999  | 69   | -  | -                                   | -  | -                     |
| No long term financing necessary  | 70   | -  | -                                   | 501,500  | 501,500               |
| Approved but not financed as at December 31, 1999   | 71   | -  | -                                   | 15,100   | 15,100                |
| Applications submitted but not approved as at Decemeber 31, 1999  | 72   | -  | -                                   | -  | -                     |
| 12. Forecast of total revenue fund expenditures   |  |  |                                     |  |                       |
|   |  | 2000   | 2001                                | 2002   | 2003                  |
|   |  | 1  | 2                                   | 3  | 4                     |
|   |  | \$   | \$                                  | \$   | \$                    |
| 73  |  | 67,584,157   | 68,517,599                          | 69,887,951   | 71,285,710            |
|   |  | 5  |                                     |  |                       |
|   |  | \$   |                                     |  |                       |
| 13. Municipal procurement this year   |  |  |                                     |  |                       |
|   |  |  | 1                                   | 2  |                       |
|   |  |  |                                     | \$   |                       |
| Total construction contracts awarded  | 85   | 28   | 11,143,989                          |  |                       |
| Construction contracts awarded at \$100,000 or greater  | 86   | 15   | 10,674,282                          |  |                       |

**ANALYSIS OF USER FEES**

Municipality

Cambridge C

For the year ended December 31, 1999.

| program / service   | FIR<br>Schedule 3<br>Line No. | unit of<br>measure | minimum<br>rate per<br>unit | maximum<br>rate per<br>unit | annual<br>revenue | comments |
|---------------------|-------------------------------|--------------------|-----------------------------|-----------------------------|-------------------|----------|
|                     |                               | 1                  | 2<br>\$                     | 3<br>\$                     | 4<br>\$           | 5        |
|                     | 5                             | 1 Square foot      | 0                           | 2                           | 1,988,569         | 0        |
|                     | 10                            | 2 Each             | 1                           | 3                           | 1,794,789         | 0        |
|                     | 37                            | 4 Hour             | 19                          | 136                         | 1,002,855         | 0        |
|                     |                               | 5                  |                             |                             |                   |          |
|                     |                               | 6                  |                             |                             |                   |          |
|                     |                               | 7                  |                             |                             |                   |          |
|                     |                               | 8                  |                             |                             |                   |          |
|                     |                               | 9                  |                             |                             |                   |          |
|                     |                               | 10                 |                             |                             |                   |          |
|                     |                               | 11                 |                             |                             |                   |          |
|                     |                               | 12                 |                             |                             |                   |          |
|                     |                               | 13                 |                             |                             |                   |          |
|                     |                               | 14                 |                             |                             |                   |          |
|                     |                               | 15                 |                             |                             |                   |          |
|                     |                               | 16                 |                             |                             |                   |          |
|                     |                               | 17                 |                             |                             |                   |          |
|                     |                               | 18                 |                             |                             |                   |          |
|                     |                               | 19                 |                             |                             |                   |          |
|                     | Subtotal                      | 20                 |                             |                             | 4,786,213         |          |
| All other user fees |                               | 21                 |                             |                             | 4,097,765         |          |
|                     | Total                         | 22                 |                             |                             | 8,883,978         |          |
|                     |                               | 23                 |                             |                             |                   |          |