

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 47051

MUNICIPALITY OF: Cobden V

ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Cobden V

2LT - UP

42

For the year ended December 31, 1999.

Levy Code 1	Levy Purpose 2	RTC/ RTQ 3	RTC / RTQ Description 4	Tax Band 5	Taxable Assessment 7	Tax Rate 8	Taxes Levied 9
3300			Total supplementary taxes				865
4000			Subtotal levied by tax rate				159,702
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						481
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100			Subtotal special charges on tax bill				481
3200			Total upper tier purpose taxation				160,183

**ANALYSIS OF TAXATION -
SCHOOL BOARDS**

For the year ended December 31, 1999.

Municipality

Cobden V

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
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.414000	121,822	116,244	522	5,056	-
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	3,975	3,607	-	368	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	-	-	-	-	-
Managed Forest	0.103500	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	125,797	119,851	522	5,424	-
Subtotal Commercial		110,987	76,209	-	30,518	4,260
Subtotal Industrial		-	-	-	-	-
Pipeline	-	2,933	2,014	-	807	112
Other	-	-	-	-	-	-
Supplementary Taxes		920	920	-	-	-
Subtotal levied by tax rate		240,637	198,994	522	36,749	4,372
Railway rights-of-way		1,575	1,081	-	433	61
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		1,575	1,081	-	433	61
Total school board purposes		242,212	200,075	522	37,182	4,433

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Cobden V

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	7,468	-	-	14,656
Protection to Persons and Property					
Fire	2	-	-	11,066	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	11,066	-
Transportation services					
Roadways	8	-	-	5,400	1,670
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	5,400	1,670
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	6,241
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	6,241
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	1,700	2,000	7,159
Libraries	38	4,682	-	1,054	-
Other Cultural	39	-	-	-	-
Subtotal	40	4,682	1,700	3,054	7,159
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	12,150	1,700	19,520	29,726

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

Cobden V

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For the year ended December 31, 1999.

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	131,481	-	90,589	9,700	-	-	231,770
Protection to Persons and Property								
Fire	2	28,071	-	16,039	57,983	-	-	102,093
Police	3	-	-	72,543	-	-	-	72,543
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	-	-	13,257	-	-	-	13,257
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	28,071	-	101,839	57,983	-	-	187,893
Transportation services								
Roadways	8	99,065	-	46,061	14,987	-	-	160,113
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	17,956	-	-	-	17,956
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	99,065	-	64,017	14,987	-	-	178,069
Environmental services								
Sanitary Sewer System	16	33,042	70,432	39,942	23,032	-	-	166,448
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	30,994	51,269	38,360	26,122	-	-	146,745
Garbage Collection	19	-	-	17,434	-	-	-	17,434
Garbage Disposal	20	13,743	-	582	5,849	-	-	20,174
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	77,779	121,701	96,318	55,003	-	-	350,801
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	-	-	-
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	65,214	-	69,554	998	-	-	135,766
Libraries	38	5,228	-	5,985	5,775	-	-	16,988
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	70,442	-	75,539	6,773	-	-	152,754
Planning and Development								
Planning and Development	41	-	-	689	-	-	-	689
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	689	-	-	-	689
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	406,838	121,701	428,991	144,446	-	-	1,101,976

1999 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1999.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	803
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	138,671
Reserves and Reserve Funds	3	-
Subtotal	4	138,671
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	-
Canada	21	-
Other Municipalities	22	-
Subtotal	23	-
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	6,000
--	30	-
--	31	-
Subtotal	32	6,000
Total Sources of Financing	33	144,671
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	144,671
Subtotal	36	144,671
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund		
	41	803
Total Applications	42	145,474
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year		
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-
* - 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

Cobden V

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	9,700
Protection to Persons and Property					
Fire	2	-	-	-	63,983
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	63,983
Transportation services					
Roadways	8	-	-	-	14,987
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	14,987
Environmental services					
Sanitary Sewer System	16	-	-	-	23,032
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	26,122
Garbage Collection	19	-	-	-	5,849
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	55,003
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	998
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	998
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	-	-	144,671

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Cobden V

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For the year ended December 31, 1999.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	-
Storm Sewer System	17	450,411
Waterworks System	18	-
Garbage Collection	19	360,589
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	811,000
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	-
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Social Housing	90	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

**ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS**

For the year ended December 31, 1999.

		1
		\$
1. Calculation of the Debt Burden of the Municipality		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	-
: To Canada and agencies	2	-
: To other	3	811,000
Subtotal	4	811,000
Plus: All debt assumed by the municipality from others		
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
Subtotal	9	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
Subtotal	14	-
Total	15	811,000
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	811,000
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	-
\$		
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars - Canadian dollar equivalent included in line 15 above		
- 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	-
\$		
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds		
Ontario Clean Water Agency - sewer	29	-
- water	30	-
	31	-
\$		
4. Actuarial balance of own sinking funds at year end		
	32	-
\$		
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits		
	33	-
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
Total	45	-

1999 FINANCIAL INFORMATION RETURN

Municipality

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

6. Ontario Clean Water Agency Provincial Projects		total					
		accumulated	outstanding	debt			
		surplus (deficit)	capital obligation	charges			
		1	2	3			
		\$	\$	\$			
Water projects - for this municipality only	46	-	-	-			
- share of integrated projects	47	-	-	-			
Sewer projects - for this municipality only	48	-	-	-			
- share of integrated projects	49	-	-	-			
7. 1999 Debt Charges							
		principal		interest			
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund							
- general tax rates	50	30,597		39,835			
- special are rates and special charges	51	-		-			
- benefitting landowners	52	-		-			
- user rates (consolidated entities)	53	19,403		31,866			
Recovered from reserve funds	54	-		-			
Recovered from unconsolidated entities							
- hydro	55	-		-			
- gas and telephone	57	-		-			
..	56	-		-			
..	58	-		-			
..	59	-		-			
Total	78	50,000		71,701			
Line 78 includes:							
Financing of one-time real estate purchase	90	-		-			
Other lump sum (balloon) repayments of long term debt	91	-		-			
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
2000	61	53,000	67,869	-	-	-	-
2001	62	57,000	63,736	-	-	-	-
2002	63	601,000	59,086	-	-	-	-
2003	64	22,000	8,133	-	-	-	-
2004		78,000	13,105	-	-	-	-
2005 - 2009	65	-	-	-	-	-	-
2010 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	811,000	211,929	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
2000						72	-
2001						73	-
2002						74	-
2003						75	-
2004						76	-
Total						77	-
10. Other notes (attach supporting schedules as required)							
11. Long term debt refinanced:						principal	
						1	2
						\$	\$
Repayment of Provincial Special Assistance	92					-	-
Other long term debt refinanced	93					-	-

1999 FINANCIAL INFORMATION RETURN

Municipality

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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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		158,837	865	159,702	-	-	-	-	-	-
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		7,244	-	7,244	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	166,081	865	166,946	159,702	-	7,244	-	166,946	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	481	-	481	481	-	-	-	481	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	166,562	865	167,427	160,183	-	7,244	-	167,427	-

1999 FINANCIAL INFORMATION RETURN

Municipality

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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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
English Language Public DSB (specify)											
--	62	-	-	-	-	-	-	-	-	-	-
--	63	-	201,945	920	-	202,865	200,075	2,790	-	202,865	-
French Language Public DSB (specify)											
--	64	-	-	-	-	-	-	-	-	-	-
--	65	-	522	-	-	522	522	-	-	522	-
English Language Catholic DSB (specify)											
--	93	-	-	-	-	-	-	-	-	-	-
--	94	-	37,182	-	-	37,182	37,182	-	-	37,182	-
French Language Catholic DSB (specify)											
--	95	-	-	-	-	-	-	-	-	-	-
--	96	-	4,433	-	-	4,433	4,433	-	-	4,433	-
Total school boards	36	-	244,082	920	-	245,002	242,212	2,790	-	245,002	-

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Cobden V

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For the year ended December 31, 1999.

		1 \$
Balance at the beginning of the year	1	110,885
Revenues		
Contributions from revenue fund	2	5,775
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	706
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	6,481
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	20,057
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	20,057
Balance at the end of the year for:		
Reserves	23	72,097
Reserve Funds	24	25,212
Total	25	97,309
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	65,488
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	5,000
- parks and recreation	64	309
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	5,775
--	52	15,000
--	53	3,311
--	54	-
Obligatory reserve funds:		
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	2,426
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
Total	58	97,309

1999 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1999.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	31,960	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	7,244	
Ontario	3	5,976	
Region or county	4	5,559	
Other municipalities	5	13,768	
School Boards	6	5,078	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	59,790	business taxes
Taxes receivable			
Current year's levies	9	63,457	
Previous year's levies	10	44,853	-
Prior year's levies	11	77,199	2,616
Penalties and interest	12	28,708	2,175
Less allowance for uncollectables (negative)	13	- 2,500	- 1,750
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	8,676	portion of line 20
Capital outlay to be recovered in future years	19	811,000	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	1,160,768	

1999 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1999.

LIABILITIES						portion of loans not from chartered banks
Current Liabilities						
Temporary loans - current purposes	22	262,100				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	133,702				
Other	32	-				
Other current liabilities	33	-				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	450,411				
- special area rates and special charges	35	-				
- benefitting landowners	36	-				
- user rates (consolidated entities)	37	360,589				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	97,309				
Accumulated net revenue (deficit)						
General revenue	42	139,576				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	4,643				
Libraries	49	4,312				
Cemetaries	50	-				
Recreation, community centres and arenas	51	3,436				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
Total	59	1,160,768				

1999 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

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STATISTICAL DATA

For the year ended December 31, 1999.

		1
1. Number of continuous full time employees as at December 31		
Administration	1	2
Non-line Department Support Staff	2	-
Fire	3	-
Police	4	-
Transit	5	-
Public Works	6	4
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	1
Libraries	11	-
Planning	12	-
Total	13	7

		continuous full time employees December 31	
		1 \$	2 \$
2. Total expenditures during the year on:			
Wages and salaries	14	258,598	123,975
Employee benefits	15	17,059	7,206

		1 \$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	562,019
Previous years' tax	17	73,472
Penalties and interest	18	26,770
Subtotal	19	662,261
Discounts allowed	20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act		
- recoverable from general municipal accounts	25	7,022
- recoverable from upper tier	90	3,903
- recoverable from school boards	91	2,320
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	-
Total reductions	29	675,506
Amounts added to the tax roll for collection purposes only	30	-
Business taxes written off under subsection 441(1) of the Municipal Act	81	-

		1
4. Tax due dates for 1999 (lower tier municipalities only)		
Interim billings: Number of installments	31	3
Due date of first installment (YYYYMMDD)	32	19,990,430
Due date of last installment (YYYYMMDD)	33	19,990,901
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19,990,930
Due date of last installment (YYYYMMDD)	36	19,991,130
Total	37	\$
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 \$
Estimated to take place					
in 2000	58	-	-	-	
in 2001	59	-	-	-	
in 2002	60	-	-	-	
in 2003	61	-	-	-	
in 2004	62	-	-	-	
Total	63	-	-	-	

1999 FINANCIAL INFORMATION RETURN

Municipality

Cobden V

12
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STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund	loans outstanding				
		1	2				
		\$	\$				
6.	Ontario Home Renewal Plan trust fund at year end	82	4,261	3,813			
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	385	98,539	36,635		
	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	352	92,565	35,596		
	In other municipalities (specify municipality)						
	--	45	-	-	-		
	--	46	-	-	-		
	--	47	-	-	-		
	--	48	-	-	-		
	--	65	-	-	-		
				water	sewer		
				1	2		
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66		-	-		
8. Selected investments of own sinking funds as at December 31							
		own municipality	other municipalities, school boards	Province	Federal		
		1	2	3	4		
		\$	\$	\$	\$		
Own sinking funds		83	-	-	-		
9. Borrowing from own reserve funds							
					1		
					\$		
Loans or advances due to reserve funds as at December 31				84	-		
10. Joint boards consolidated by this municipality							
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only		
		1	2	3	4		
		\$	\$	%	\$		
name of joint boards							
	--	53	-	-	-		
	--	54	-	-	-		
	--	55	-	-	-		
	--	56	-	-	-		
	--	57	-	-	-		
11. Applications to the Ontario Municipal Board or to Council							
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total		
		1	2	4	3		
		\$	\$	\$	\$		
Approved but not financed as at December 31, 1998		67	32,497	-	32,497		
Approved in 1999		68	-	-	-		
Financed in 1999		69	-	-	-		
No long term financing necessary		70	32,497	-	32,497		
Approved but not financed as at December 31, 1999		71	-	-	-		
Applications submitted but not approved as at December 31, 1999		72	-	-	-		
12. Forecast of total revenue fund expenditures							
		2000	2001	2002	2003	2004	
		1	2	3	4	5	
		\$	\$	\$	\$	\$	
		73	1,100,000	1,130,000	1,160,000	1,195,000	1,230,000
13. Municipal procurement this year							
				1	2		
				\$	\$		
Total construction contracts awarded		85	-	-	-		
Construction contracts awarded at \$100,000 or greater		86	-	-	-		

ANALYSIS OF USER FEES

Municipality

Cobden V

For the year ended December 31, 1999.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1				13,106	0
	2				1,670	0
	3				6,241	0
	4				1,655	0
	5				4,199	0
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal				26,871	
All other user fees					2,855	
	Total				29,726	