

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 1012**

**MUNICIPALITY OF: Cornwall C**

# 1999 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cornwall 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	52,922,143	-	17,890,046	35,032,097
Direct water billings on ratepayers -- own municipality	2	4,713,297	-		4,713,297
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	4,373,887	-		4,373,887
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>62,009,327</b>	<b>-</b>	<b>17,890,046</b>	<b>44,119,281</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	47,004	-	-	47,004
Canada Enterprises	8	194,354	-	566	193,788
Ontario					
The Municipal Tax Assistance Act	9	144,137	-		144,137
The Municipal Act, section 157	10	106,800	-		106,800
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	1,048,568	-	109,118	939,450
Ontario Hydro	13	659,874	-	393	659,481
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	185,445	-	914	184,531
Municipal enterprises	16	409,990	-	-	409,990
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	<b>18</b>	<b>2,796,172</b>	<b>-</b>	<b>110,991</b>	<b>2,685,181</b>
<b>ONTARIO NON-SPECIFIC GRANTS</b>					
Community Reinvestment Fund	62	9,670,536			9,670,536
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	2,696,000			2,696,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
<b>Subtotal</b>	<b>69</b>	<b>12,366,536</b>			<b>12,366,536</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	26,409,433			26,409,433
Canada specific grants	30	63,467			63,467
Other municipalities - grants and fees	31	6,680,110			6,680,110
Fees and service charges	32	11,192,861			11,192,861
<b>Subtotal</b>	<b>33</b>	<b>44,345,871</b>			<b>44,345,871</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	419,268	-	-	419,268
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	453,409			453,409
Investment income - from own funds	39	213,515			213,515
- other	40	-			-
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	7,446,508			7,446,508
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	543,000			543,000
--	46	-			-
--	47	576,045			576,045
--	48	-			-
<b>Subtotal</b>	<b>50</b>	<b>9,651,745</b>	<b>-</b>	<b>-</b>	<b>9,651,745</b>







# ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Cornwall C

2LT - UP

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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				
4000			<b>Subtotal levied by tax rate</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>				-

# ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Cornwall 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	4,777,948	2,016,977	133,342	1,449,039	1,178,590
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	336,857	208,938	7,861	65,558	54,500
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	1,222	1,141	-	63	18
Managed Forest	0.103500	58	43	-	-	15
---	-	-	-	-	-	-
<b>Subtotal Residential /MR/ F/MF</b>	-	5,116,085	2,227,099	141,203	1,514,660	1,233,123
<b>Subtotal Commercial</b>		8,456,059	3,449,988	313,212	1,455,880	3,236,979
<b>Subtotal Industrial</b>		3,914,638	1,597,133	144,998	673,983	1,498,524
Pipeline	1.995100	121,880	49,726	4,514	20,984	46,656
Other	-	-	-	-	-	-
Supplementary Taxes		256,115	105,824	9,887	44,245	96,159
<b>Subtotal levied by tax rate</b>		17,864,777	7,429,770	613,814	3,709,752	6,111,441
Railway rights-of-way		25,269	10,309	936	4,351	9,673
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
<b>Subtotal special charges on tax bills</b>		25,269	10,309	936	4,351	9,673
<b>Total school board purposes</b>		17,890,046	7,440,079	614,750	3,714,103	6,121,114

# 1999 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Cornwall C

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	161,786	1,190	-	865,090
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	27,846
Police	3	130,694	-	-	165,360
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,355
Emergency measures	6	5,974	-	3,500	6,211
<b>Subtotal</b>	7	136,668	-	3,500	201,772
<b>Transportation services</b>					
Roadways	8	110,534	-	-	1,756,340
Winter Control	9	-	-	-	-
Transit	10	-	-	9,600	1,253,399
Parking	11	-	-	-	366,547
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	4,100	-	-	159,216
<b>Subtotal</b>	15	114,634	-	9,600	3,535,502
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	80,599
Storm Sewer System	17	-	-	-	-
Waterworks System	18	700	1,360	-	80,350
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	2,054,675
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	700	1,360	-	2,215,624
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	21,516,131	27,899	4,389,493	356,407
Assistance to Aged Persons	32	3,078,187	-	190,396	2,427,483
Assistance to Children	33	-	-	-	40,188
Day Nurseries	34	1,186,004	-	-	104,587
--	35	67,632	-	-	-
<b>Subtotal</b>	36	25,847,954	27,899	4,579,889	2,928,665
<b>Social Housing</b>	90	-	-	2,087,121	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	7,578	-	-	1,098,488
Libraries	38	104,923	8,756	-	95,382
Other Cultural	39	-	1,275	-	1,947
<b>Subtotal</b>	40	112,501	10,031	-	1,195,817
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	32,035
Commercial and Industrial	42	35,190	22,987	-	218,356
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	35,190	22,987	-	250,391
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	26,409,433	63,467	6,680,110	11,192,861

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Cornwall C
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## ANALYSIS OF REVENUE FUND EXPENDITURES

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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
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	2,309,644	162,026	2,575,728	4,285,959	409,683	-	9,743,040
<b>Protection to Persons and Property</b>								
Fire	2	3,810,763	66,975	299,184	-	-	-	4,176,922
Police	3	7,137,538	-	1,181,490	161,000	-	-	8,480,028
Conservation Authority	4	-	-	-	-	233,425	-	233,425
Protective inspection and control	5	391,679	-	96,771	-	-	-	488,450
Emergency measures	6	30,761	-	24,464	-	-	-	55,225
<b>Subtotal</b>	7	11,370,741	66,975	1,601,909	161,000	233,425	-	13,434,050
<b>Transportation services</b>								
Roadways	8	2,919,604	1,660,918	2,089,649	5,204,237	-	-	11,874,408
Winter Control	9	276,734	-	949,378	-	-	-	1,226,112
Transit	10	2,130,384	61,033	989,443	-	-	-	3,180,860
Parking	11	167,725	-	163,053	41,904	499	-	373,181
Street Lighting	12	-	-	671,100	-	-	-	671,100
Air Transportation	13	-	-	-	-	54,200	-	54,200
--	14	96,708	-	91,067	-	-	-	187,775
<b>Subtotal</b>	15	5,591,155	1,721,951	4,953,690	5,246,141	54,699	-	17,567,636
<b>Environmental services</b>								
Sanitary Sewer System	16	878,950	1,574,154	1,794,928	92,000	-	-	4,340,032
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	890,909	-	1,316,538	2,503,082	-	-	4,710,529
Garbage Collection	19	6,332	-	537,393	-	-	-	543,725
Garbage Disposal	20	47,443	162,654	1,348,920	83,313	24,740	-	1,667,070
Pollution Control	21	61,277	-	26,598	-	-	-	87,875
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	1,884,911	1,736,808	5,024,377	2,678,395	24,740	-	11,349,231
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	720,000	-	720,000
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	629,446	-	629,446
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-	1,349,446	-	1,349,446
<b>Social and Family Services</b>								
General Assistance	31	2,245,599	-	1,072,236	-	33,947,197	-	37,265,032
Assistance to Aged Persons	32	5,133,626	509,291	1,214,689	-	-	-	6,857,606
Assistance to Children	33	18,689	-	10,582	-	264,648	-	293,919
Day Nurseries	34	572,376	-	565,699	-	13,914	-	1,151,989
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	7,970,290	509,291	2,863,206	-	34,225,759	-	45,568,546
<b>Social Housing</b>	90	-	-	-	-	4,171,687	-	4,171,687
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	2,181,322	-	1,618,723	4,770	60,632	-	3,865,447
Libraries	38	908,011	355,346	552,982	24,640	-	-	1,840,979
Other Cultural	39	3,222	-	5,000	-	135,000	-	143,222
<b>Subtotal</b>	40	3,092,555	355,346	2,176,705	29,410	195,632	-	5,849,648
<b>Planning and Development</b>								
Planning and Development	41	232,296	-	18,405	-	-	-	250,701
Commercial and Industrial	42	243,617	461,896	368,313	-	179,707	-	1,253,533
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	475,913	461,896	386,718	-	179,707	-	1,504,234
Electricity	48	-	1,314,571	-	-	-	-	1,314,571
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	32,695,209	6,328,864	19,582,333	12,400,905	40,844,778	-	111,852,089

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Cornwall C

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1999.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	4,751,116
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	9,663,097
Reserves and Reserve Funds	3	5,974,486
<b>Subtotal</b>	<b>4</b>	<b>15,637,583</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	296,833
Canada	21	81,474
Other Municipalities	22	-
<b>Subtotal</b>	<b>23</b>	<b>378,307</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	51,190
Donations	28	56,110
--	30	145,567
--	31	871,425
<b>Subtotal</b>	<b>32</b>	<b>1,124,292</b>
<b>Total Sources of Financing</b>	<b>33</b>	<b>17,140,182</b>
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	12,530,616
<b>Subtotal</b>	<b>36</b>	<b>12,530,616</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	36,773
<b>Total Applications</b>	<b>42</b>	<b>12,567,389</b>
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	<b>43</b>	<b>178,323</b>
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	- 5,120,449
<b>To be Recovered From:</b>		
- Taxation or User Charges Within Term of Council	45	37,437
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	5,130,821
--	48	130,514
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	<b>49</b>	<b>178,323</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

Cornwall 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	-	-	-	2,869,292
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	177,162
Police	3	-	-	-	43,774
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	-	220,936
<b>Transportation services</b>					
Roadways	8	208,239	-	-	4,874,261
Winter Control	9	-	-	-	-
Transit	10	-	-	-	272,120
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	208,239	-	-	5,146,381
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	814,701
Storm Sewer System	17	-	-	-	737,845
Waterworks System	18	-	-	-	1,197,657
Garbage Collection	19	-	-	-	29,596
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	146,238
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	-	2,926,037
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	88,594	-	-	96,819
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	88,594	-	-	96,819
<b>Social Housing</b>	90	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	-	13,055	-	573,673
Libraries	38	-	68,419	-	98,669
Other Cultural	39	-	-	-	565,237
<b>Subtotal</b>	40	-	81,474	-	1,237,579
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	33,572
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	33,572
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	296,833	81,474	-	12,530,616

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Cornwall C
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For the year ended December 31, 1999.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	784,801
Police	3	114,575
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
<b>Subtotal</b>	7	-
<b>Transportation services</b>		
Roadways	8	114,575
Winter Control	9	6,305,889
Transit	10	-
Parking	11	306,441
Street Lighting	12	-
Air Transportation	13	-
--	14	-
<b>Subtotal</b>	15	-
<b>Environmental services</b>		
Sanitary Sewer System	16	6,612,330
Storm Sewer System	17	4,105,037
Waterworks System	18	3,260,407
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	293,879
<b>Subtotal</b>	23	-
<b>Health Services</b>		
Public Health Services	24	7,659,323
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	2,059,278
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	116,022
Other Cultural	39	1,917,127
<b>Subtotal</b>	40	-
<b>Planning and Development</b>		
Planning and Development	41	2,033,149
Commercial and Industrial	42	-
Residential Development	43	5,358,667
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	2,498
<b>Subtotal</b>	47	-
Electricity	48	5,361,165
Gas	49	2,953,915
Telephone	50	-
<b>Total</b>	51	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Cornwall 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	4,530,454
: To Canada and agencies	2	31,732
: To other	3	23,016,350
<b>Subtotal</b>	4	27,578,536
Plus: All debt assumed by the municipality from others		
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	27,578,536
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	15,508,231
Long term bank loans	18	4,211,575
Lease purchase agreements	19	784,801
Mortgages	20	-
Ontario Clean Water Agency	22	2,545,973
Long term reserve fund loans	23	-
--	24	4,527,956
<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	2,411,968
Total liability under OMERS plans		
- initial unfunded	34	166,231
- 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	-
<b>Total</b>	45	2,578,199

1999 FINANCIAL INFORMATION RETURN

Municipality

Cornwall C

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

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

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
7. 1999 Debt Charges					
Recovered from the consolidated revenue fund					
- general tax rates	50	4,012,222	2,089,215		
- special are rates and special charges	51	-	-		
- benefitting landowners	52	98,150	68,244		
- user rates (consolidated entities)	53	35,645	25,388		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
<b>Total</b>	78	4,146,017	2,182,847		
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-		
Other lump sum (balloon) repayments of long term debt	91	-	-		

		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
2000	61	4,225,948	1,847,263	-	-	-	-
2001	62	3,729,268	1,449,397	-	-	-	-
2002	63	3,042,324	1,164,788	-	-	-	-
2003	64	4,967,469	905,978	-	-	-	-
2004		2,222,134	505,969	-	-	-	-
2005 - 2009	65	4,859,048	498,004	-	-	-	-
2010 onwards	79	4,389	498	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	4,527,956	-	-	-	-	-
<b>Total</b>	71	27,578,536	6,371,897	-	-	-	-

\* 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

Cornwall 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	-	7,397,369	105,824	-	7,503,193	7,440,079	63,114	-	7,503,193	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	608,008	9,886	-	617,894	614,750	3,144	-	617,894	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	3,696,852	44,246	-	3,741,098	3,714,103	26,995	-	3,741,098	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	6,042,693	96,159	-	6,138,852	6,121,114	17,738	-	6,138,852	-
--	96	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	-	17,744,922	256,115	-	18,001,037	17,890,046	110,991	-	18,001,037	-

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Cornwall C
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For the year ended December 31, 1999.

		1 \$
<b>Balance at the beginning of the year</b>	1	63,441,494
<b>Revenues</b>		
Contributions from revenue fund	2	2,737,808
Contributions from capital fund	3	36,773
Development Charges Act	67	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	3,588,784
- other	6	-
--	9	2,105
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	6,365,470
<b>Expenditures</b>		
Transferred to capital fund	14	5,974,486
Transferred to revenue fund	15	7,446,508
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	13,420,994
<b>Balance at the end of the year for:</b>		
Reserves	23	5,743,054
Reserve Funds	24	50,642,917
<b>Total</b>	25	56,385,971
<b>Analysed as follows:</b>		
<b>Reserves and discretionary reserve funds:</b>		
Working funds	26	2,580,180
Contingencies	27	295,828
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	414,157
Sick leave	31	-
Insurance	32	123,508
Workers' compensation	33	-
Capital expenditure - general administration	34	460,446
- roads	35	409
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	248,037
- other and unspecified	42	26,870,828
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	579,984
--	53	-
--	54	5,942
<b>Obligatory reserve funds:</b>		
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	101,293
Parking revenues	45	92,839
Debenture repayment	47	24,613,338
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
<b>Total</b>	58	56,385,971

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Cornwall C

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1999.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	4,971,223	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	388,737	
Ontario	3	1,892,239	
Region or county	4	-	
Other municipalities	5	3,954,352	
School Boards	6	196,149	portion of taxes
Waterworks	7	237,562	receivable for
Other (including unorganized areas)	8	1,432,942	business taxes
Taxes receivable			
Current year's levies	9	2,642,144	
Previous year's levies	10	942,457	12,399
Prior year's levies	11	661,159	93,487
Penalties and interest	12	277,642	40,904
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	50,323,256	
Other current assets	18	1,558,263	portion of line 20
<b>Capital outlay to be recovered in future years</b>	19	27,578,536	for tax sale / tax
<b>Deferred taxes receivable</b>	60	-	registration
<b>Other long term assets</b>	20	375,073	-
<b>Total</b>	21	97,431,734	

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Cornwall C

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1999.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	970,000				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	189				
Ontario	27	1,734,193				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	5,929,260				
Other	32	806,959				
Other current liabilities	33	1,637,040				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	26,599,378				
- special area rates and special charges	35	-				
- benefitting landowners	36	672,967				
- user rates (consolidated entities)	37	306,191				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	56,385,971				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	2,141,495				
Special charges and special areas (specify)						
--	43	-				
--	44	10,573				
--	45	12,471				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	416,710				
Libraries	49	11,602				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	178,323				
<b>Total</b>	59	97,431,734				

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Cornwall C

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17

## 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	10
Non-line Department Support Staff	2	70
Fire	3	60
Police	4	116
Transit	5	35
Public Works	6	102
Health Services	7	-
Homes for the Aged	8	85
Other Social Services	9	74
Parks and Recreation	10	17
Libraries	11	-
Planning	12	5
<b>Total</b>	<b>13</b>	<b>574</b>

		continuous full time employees December 31	
			other
		1	2
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	24,414,795	3,242,494
Employee benefits	15	3,980,369	341,207

		1 \$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	49,030,063
Previous years' tax	17	2,442,950
Penalties and interest	18	545,648
<b>Subtotal</b>	<b>19</b>	<b>52,018,661</b>
Discounts allowed	20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act		
- recoverable from general municipal accounts	25	492,355
- recoverable from upper tier	90	-
- recoverable from school boards	91	770,094
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	52.80
- recoverable from upper tier	96	-
- recoverable from school boards	97	47.20
Rebates under section 442.2 of the Municipal Act		
- commercial properties	98	-
- industrial properties	99	-
<b>Total reductions</b>	<b>29</b>	<b>53,282,235</b>
Amounts added to the tax roll for collection purposes only	30	28,866
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	19,990,430
Due date of last installment (YYYYMMDD)	33	19,990,531
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19,991,020
Due date of last installment (YYYYMMDD)	36	19,991,119
<b>Supplementary taxes levied with 2000 due date</b>	<b>37</b>	<b>-</b>

		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
Estimated to take place		1 \$	2 \$	3 \$	4 \$
in 2000	58	8,337	-	-	-
in 2001	59	8,625	-	-	-
in 2002	60	8,625	-	-	-
in 2003	61	8,625	-	-	-
in 2004	62	8,625	-	-	-
<b>Total</b>	<b>63</b>	<b>42,837</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Cornwall C

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## 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. 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	20,448	3,898,133	815,164	
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	20,448	3,830,178	543,709	
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	-	-	-	
Approved in 1999		68	-	-	-	
Financed in 1999		69	-	-	-	
No long term financing necessary		70	-	-	-	
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		99,200,000	99,200,000	99,200,000	99,200,000	99,200,000
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

Cornwall C

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	Each	1	2	1,777,883	0
	2	Tonne	49	60	1,634,676	0
	3	Day	26	60	1,919,190	0
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	21				5,331,749	
All other user fees	22				5,861,112	
	23				11,192,861	