

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 6004**

**MUNICIPALITY OF: Cumberland C**









# ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Cumberland C

2LT - UP

42

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                   |               |                            |               | 489,166              |
| 4000           |  |                  | <b>Subtotal levied by tax rate</b>          |               |                            |               | <b>26,415,716</b>    |
| 2200           | Local Improvements                         |                  |   |               |                            |               | 55,900               |
| 2300           | Sewer and water service charges            |                  |   |               |                            |               |                      |
| 2400           | Sewer and water connection charges         |                  |   |               |                            |               |                      |
| 2500           | Fire service charges                       |                  |   |               |                            |               | 437,190              |
| 2800           | Waste management collection charges        |                  |   |               |                            |               |                      |
| 3400           | Railway rights-of-way                      |                  |   |               |                            |               | 1,636                |
| 3500           | Utility transmission and utility corridors |                  |   |               |                            |               | 21,535               |
| 3000           | --   |                  |   |               |                            |               |                      |
| 3600           | --   |                  |   |               |                            |               |                      |
| 3100           |  |                  | <b>Subtotal special charges on tax bill</b> |               |                            |               | <b>516,261</b>       |
| 3200           |  |                  | <b>Total upper tier purpose taxation</b>    |               |                            |               | <b>26,931,977</b>    |

# ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Cumberland C

**2LT - SB**  
48

| 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 | 8,970,466  | 4,179,730                   | 597,126                    | 1,829,577                     | 2,364,033                    |
| - farmland pending development -                                | 0.414000 | -          | -                           | -                          | -                             | -                            |
| - farmland pending development -                                | 0.414000 | -          | -                           | -                          | -                             | -                            |
| Multi-residential -general                                      | 0.414000 | 21,059     | 12,158                      | 820                        | 3,341                         | 4,740                        |
| - farmland pending development -                                | -        | -          | -                           | -                          | -                             | -                            |
| - farmland pending development -                                | -        | -          | -                           | -                          | -                             | -                            |
| Farmland  | 0.103500 | 46,152     | 23,691                      | 1,115                      | 5,634                         | 15,712                       |
| Managed Forest  | 0.103500 | 140        | 82                          | -                          | 51                            | 7                            |
| ---   | -        | -          | -                           | -                          | -                             | -                            |
| <b>Subtotal Residential /MR/ F/MF</b>                           | -        | 9,037,817  | 4,215,661                   | 599,061                    | 1,838,603                     | 2,384,492                    |
| <b>Subtotal Commercial</b>                                      |          | 4,184,751  | 2,421,004                   | 186,222                    | 1,142,060                     | 435,465                      |
| <b>Subtotal Industrial</b>                                      |          | 243,538    | 140,894                     | 10,837                     | 66,464                        | 25,343                       |
| Pipeline  | 1.930700 | 120,805    | 69,889                      | 5,376                      | 32,969                        | 12,571                       |
| Other   | -        | -          | -                           | -                          | -                             | -                            |
| Supplementary Taxes   |          | 253,147    | 137,859                     | 11,776                     | 45,009                        | 58,503                       |
| <b>Subtotal levied by tax rate</b>                              |          | 13,840,058 | 6,985,307                   | 813,272                    | 3,125,105                     | 2,916,374                    |
| Railway rights-of-way   |          | 3,631      | 2,100                       | 162                        | 991                           | 378                          |
| Utility transmission / distribution corridor                    |          | -          | -                           | -                          | -                             | -                            |
| ---   |          | -          | -                           | -                          | -                             | -                            |
| <b>Subtotal special charges on tax bills</b>                    |          | 3,631      | 2,100                       | 162                        | 991                           | 378                          |
| <b>Total school board purposes</b>                              |          | 13,843,689 | 6,987,407                   | 813,434                    | 3,126,096                     | 2,916,752                    |

# 1999 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Cumberland 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  | 59,920                        | -                | -  | 254,756                        |
| <b>Protection to Persons and Property</b> |    |                               |                  |  |                                |
| Fire                                      | 2  | -                             | -                | -  | 32,767                         |
| Police                                    | 3  | -                             | -                | -  | -                              |
| Conservation Authority                    | 4  | -                             | -                | -  | -                              |
| Protective inspection and control         | 5  | -                             | -                | -  | 55,876                         |
| Emergency measures                        | 6  | -                             | -                | -  | -                              |
| <b>Subtotal</b>                           | 7  | -                             | -                | -  | 88,643                         |
| <b>Transportation services</b>            |    |                               |                  |  |                                |
| Roadways                                  | 8  | 18,092                        | -                | 64,551   | 128,466                        |
| Winter Control                            | 9  | -                             | -                | -  | -                              |
| Transit                                   | 10 | -                             | -                | -  | -                              |
| Parking                                   | 11 | -                             | -                | -  | -                              |
| Street Lighting                           | 12 | -                             | -                | -  | -                              |
| Air Transportation                        | 13 | -                             | -                | -  | -                              |
| --  | 14 | -                             | -                | 24,264   | 31,203                         |
| <b>Subtotal</b>                           | 15 | 18,092                        | -                | 88,815   | 159,669                        |
| <b>Environmental services</b>             |    |                               |                  |  |                                |
| Sanitary Sewer System                     | 16 | -                             | -                | -  | -                              |
| Storm Sewer System                        | 17 | -                             | -                | -  | -                              |
| Waterworks System                         | 18 | -                             | -                | -  | -                              |
| Garbage Collection                        | 19 | -                             | -                | -  | -                              |
| Garbage Disposal                          | 20 | -                             | -                | -  | -                              |
| Pollution Control                         | 21 | -                             | -                | -  | -                              |
| --  | 22 | -                             | -                | -  | -                              |
| <b>Subtotal</b>                           | 23 | -                             | -                | -  | -                              |
| <b>Health Services</b>                    |    |                               |                  |  |                                |
| Public Health Services                    | 24 | -                             | -                | -  | -                              |
| Public Health Inspection and Control      | 25 | -                             | -                | -  | -                              |
| Hospitals                                 | 26 | -                             | -                | -  | -                              |
| Ambulance Services                        | 27 | -                             | -                | -  | -                              |
| Cemeteries                                | 28 | -                             | -                | -  | -                              |
| --  | 29 | -                             | -                | -  | -                              |
| <b>Subtotal</b>                           | 30 | -                             | -                | -  | -                              |
| <b>Social and Family Services</b>         |    |                               |                  |  |                                |
| General Assistance                        | 31 | -                             | -                | -  | -                              |
| Assistance to Aged Persons                | 32 | -                             | -                | -  | -                              |
| Assistance to Children                    | 33 | -                             | -                | -  | -                              |
| Day Nurseries                             | 34 | -                             | -                | -  | -                              |
| --  | 35 | -                             | -                | -  | -                              |
| <b>Subtotal</b>                           | 36 | -                             | -                | -  | -                              |
| <b>Social Housing</b>                     | 90 | -                             | -                | -  | -                              |
| <b>Recreation and Cultural Services</b>   |    |                               |                  |  |                                |
| Parks and Recreation                      | 37 | 20,838                        | -                | -  | 999,857                        |
| Libraries                                 | 38 | 57,989                        | 1,735            | -  | 40,817                         |
| Other Cultural                            | 39 | -                             | -                | -  | 15                             |
| <b>Subtotal</b>                           | 40 | 78,827                        | 1,735            | -  | 1,040,689                      |
| <b>Planning and Development</b>           |    |                               |                  |  |                                |
| Planning and Development                  | 41 | 1,381                         | -                | -  | 172,729                        |
| Commercial and Industrial                 | 42 | -                             | -                | 2,809  | -                              |
| Residential Development                   | 43 | -                             | -                | -  | -                              |
| Agriculture and Reforestation             | 44 | 8,395                         | -                | -  | -                              |
| Tile Drainage and Shoreline Assistance    | 45 | -                             | -                | -  | 71,327                         |
| --  | 46 | -                             | -                | -  | -                              |
| <b>Subtotal</b>                           | 47 | 9,776                         | -                | 2,809  | 244,056                        |
| Electricity                               | 48 | -                             | -                | -  | -                              |
| Gas                                       | 49 | -                             | -                | -  | -                              |
| Telephone                                 | 50 | -                             | -                | -  | -                              |
| <b>Total</b>                              | 51 | 166,615                       | 1,735            | 91,624   | 1,787,813                      |

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Cumberland C

## ANALYSIS OF REVENUE FUND EXPENDITURES

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  | 1,615,889                                     | -                             | 1,073,739   | 554,439                      | -                  | 380,788                           | 2,863,279             |
| <b>Protection to Persons and Property</b> |    |   |                               |   |                              |                    |                                   |                       |
| Fire                                      | 2  | 2,130,834                                     | -                             | 265,123   | 154,325                      | -                  | -                                 | 2,550,282             |
| Police                                    | 3  | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Conservation Authority                    | 4  | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Protective inspection and control         | 5  | 574,445                                       | -                             | 86,508  | 12,390                       | -                  | -                                 | 673,343               |
| Emergency measures                        | 6  | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 7  | 2,705,279                                     | -                             | 351,631   | 166,715                      | -                  | -                                 | 3,223,625             |
| <b>Transportation services</b>            |    |   |                               |   |                              |                    |                                   |                       |
| Roadways                                  | 8  | 784,997                                       | -                             | 1,670,829   | 429,644                      | -                  | -                                 | 2,885,470             |
| Winter Control                            | 9  | 243,610                                       | -                             | 790,289   | -                            | -                  | -                                 | 1,033,899             |
| Transit                                   | 10 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Parking                                   | 11 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Street Lighting                           | 12 | -   | -                             | 335,795   | 4,059                        | -                  | -                                 | 339,854               |
| Air Transportation                        | 13 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --  | 14 | 248,131                                       | -                             | 51,701  | 66,586                       | -                  | -                                 | 366,418               |
| <b>Subtotal</b>                           | 15 | 1,276,738                                     | -                             | 2,848,614   | 500,289                      | -                  | -                                 | 4,625,641             |
| <b>Environmental services</b>             |    |   |                               |   |                              |                    |                                   |                       |
| Sanitary Sewer System                     | 16 | 85,531  | -                             | 161,962   | 331,919                      | -                  | 55,534                            | 634,946               |
| Storm Sewer System                        | 17 | -   | 45,490                        | 114,067   | -                            | -                  | -                                 | 159,557               |
| Waterworks System                         | 18 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Garbage Collection                        | 19 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Garbage Disposal                          | 20 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Pollution Control                         | 21 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --  | 22 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 23 | 85,531  | 45,490                        | 276,029   | 331,919                      | -                  | 55,534                            | 794,503               |
| <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 | 265   | -                             | -   | -                            | 23,858             | -                                 | 24,123                |
| Assistance to Aged Persons                | 32 | -   | -                             | -   | -                            | 36,410             | -                                 | 36,410                |
| Assistance to Children                    | 33 | -   | -                             | -   | -                            | 34,119             | -                                 | 34,119                |
| Day Nurseries                             | 34 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --  | 35 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 36 | 265   | -                             | -   | -                            | 94,387             | -                                 | 94,652                |
| <b>Social Housing</b>                     | 90 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Recreation and Cultural Services</b>   |    |   |                               |   |                              |                    |                                   |                       |
| Parks and Recreation                      | 37 | 1,367,260                                     | -                             | 1,063,475   | 193,723                      | -                  | -                                 | 2,624,458             |
| Libraries                                 | 38 | 509,068                                       | -                             | 235,573   | 237,696                      | -                  | 325,254                           | 1,307,591             |
| Other Cultural                            | 39 | 44,767  | -                             | 349,252   | 6,883                        | 48,187             | -                                 | 449,089               |
| <b>Subtotal</b>                           | 40 | 1,921,095                                     | -                             | 1,648,300   | 438,302                      | 48,187             | 325,254                           | 4,381,138             |
| <b>Planning and Development</b>           |    |   |                               |   |                              |                    |                                   |                       |
| Planning and Development                  | 41 | 564,112                                       | -                             | 69,955  | 4,000                        | -                  | -                                 | 638,067               |
| Commercial and Industrial                 | 42 | 80,234  | 158,963                       | 63,465  | -                            | -                  | -                                 | 302,662               |
| Residential Development                   | 43 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Agriculture and Reforestation             | 44 | -   | -                             | 32,516  | 9,819                        | -                  | -                                 | 42,335                |
| Tile Drainage and Shoreline Assistance    | 45 | -   | 69,062                        | -   | -                            | -                  | -                                 | 69,062                |
| --  | 46 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 47 | 644,346                                       | 228,025                       | 165,936   | 13,819                       | -                  | -                                 | 1,052,126             |
| Electricity                               | 48 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Gas                                       | 49 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Telephone                                 | 50 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Total</b>                              | 51 | 8,249,143                                     | 273,515                       | 6,364,249   | 2,005,483                    | 142,574            | -                                 | 17,034,964            |

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Cumberland 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  | 36,500    |
| <b>Source of Financing</b>   |    |           |
| <b>Contributions from Own Funds</b>  |    |           |
| Revenue Fund   | 2  | 1,029,458 |
| Reserves and Reserve Funds   | 3  | 4,742,336 |
| <b>Subtotal</b>  | 4  | 5,771,794 |
| <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 | 8,400     |
| Serial Debentures  | 13 | -         |
| Sinking Fund Debentures  | 14 | -         |
| Long Term Bank Loans   | 15 | -         |
| Long Term Reserve Fund Loans   | 16 | -         |
| --   | 17 | -         |
| <b>Subtotal *</b>  | 18 | 8,400     |
| <b>Grants and Loan Forgiveness</b>   |    |           |
| Ontario  | 20 | 2,012,672 |
| Canada   | 21 | -         |
| Other Municipalities   | 22 | 690       |
| <b>Subtotal</b>  | 23 | 2,013,362 |
| <b>Other Financing</b>   |    |           |
| Prepaid Special Charges  | 24 | 21,822    |
| Proceeds From Sale of Land and Other Capital Assets  | 25 | 50,000    |
| Investment Income  |    |           |
| From Own Funds   | 26 | -         |
| Other  | 27 | -         |
| Donations  | 28 | 525       |
| --   | 30 | 39,845    |
| --   | 31 | -         |
| <b>Subtotal</b>  | 32 | 112,192   |
| <b>Total Sources of Financing</b>  | 33 | 7,905,748 |
| <b>Applications</b>  |    |           |
| <b>Own Expenditures</b>  |    |           |
| Short Term Interest Costs  | 34 | 472       |
| Other  | 35 | 7,655,467 |
| <b>Subtotal</b>  | 36 | 7,655,939 |
| <b>Transfer of Proceeds From Long Term Liabilities to:</b>                                   |    |           |
| Other Municipalities   | 37 | -         |
| Unconsolidated Local Boards  | 38 | -         |
| Individuals  | 39 | 8,400     |
| <b>Subtotal</b>  | 40 | 8,400     |
| <b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>                             |    |           |
|  | 41 | -         |
| <b>Total Applications</b>  | 42 | 7,664,339 |
| <b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>       | 43 | 204,909   |
| <b>Amount Reported in Line 43 Analysed as Follows:</b>                                       |    |           |
| Unapplied Capital Receipts (Negative)  | 44 | 253,226   |
| <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 | -         |
| --   | 48 | 48,317    |
| <b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>                        | 49 | 204,909   |
| * - 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

Cumberland 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         | -                | -             | -                    | 1,195,230              |
| <b>Protection to Persons and Property</b> |           |                  |               |                      |                        |
| Fire                                      | 2         | -                | -             | -                    | 77,372                 |
| Police                                    | 3         | -                | -             | -                    | -                      |
| Conservation Authority                    | 4         | -                | -             | -                    | -                      |
| Protective inspection and control         | 5         | -                | -             | -                    | 12,390                 |
| Emergency measures                        | 6         | -                | -             | -                    | -                      |
| Subtotal                                  | 7         | -                | -             | -                    | 89,762                 |
| <b>Transportation services</b>            |           |                  |               |                      |                        |
| Roadways                                  | 8         | 2,000,000        | -             | -                    | 3,108,238              |
| Winter Control                            | 9         | -                | -             | -                    | -                      |
| Transit                                   | 10        | -                | -             | -                    | -                      |
| Parking                                   | 11        | -                | -             | -                    | -                      |
| Street Lighting                           | 12        | -                | -             | -                    | 4,059                  |
| Air Transportation                        | 13        | -                | -             | -                    | -                      |
| --  | 14        | -                | -             | -                    | 548,233                |
| Subtotal                                  | 15        | 2,000,000        | -             | -                    | 3,660,530              |
| <b>Environmental services</b>             |           |                  |               |                      |                        |
| Sanitary Sewer System                     | 16        | -                | -             | -                    | 129,938                |
| Storm Sewer System                        | 17        | -                | -             | -                    | 70,823                 |
| Waterworks System                         | 18        | -                | -             | -                    | -                      |
| Garbage Collection                        | 19        | -                | -             | -                    | -                      |
| Garbage Disposal                          | 20        | -                | -             | -                    | -                      |
| Pollution Control                         | 21        | -                | -             | -                    | -                      |
| --  | 22        | -                | -             | -                    | -                      |
| Subtotal                                  | 23        | -                | -             | -                    | 200,761                |
| <b>Health Services</b>                    |           |                  |               |                      |                        |
| Public Health Services                    | 24        | -                | -             | -                    | -                      |
| Public Health Inspection and Control      | 25        | -                | -             | -                    | -                      |
| Hospitals                                 | 26        | -                | -             | -                    | -                      |
| Ambulance Services                        | 27        | -                | -             | -                    | -                      |
| Cemeteries                                | 28        | -                | -             | -                    | -                      |
| --  | 29        | -                | -             | -                    | -                      |
| Subtotal                                  | 30        | -                | -             | -                    | -                      |
| <b>Social and Family Services</b>         |           |                  |               |                      |                        |
| General Assistance                        | 31        | -                | -             | -                    | -                      |
| Assistance to Aged Persons                | 32        | -                | -             | -                    | -                      |
| Assistance to Children                    | 33        | -                | -             | -                    | -                      |
| Day Nurseries                             | 34        | -                | -             | -                    | -                      |
| --  | 35        | -                | -             | -                    | -                      |
| Subtotal                                  | 36        | -                | -             | -                    | -                      |
| <b>Social Housing</b>                     | 90        | -                | -             | -                    | -                      |
| <b>Recreation and Cultural Services</b>   |           |                  |               |                      |                        |
| Parks and Recreation                      | 37        | -                | -             | -                    | 1,850,945              |
| Libraries                                 | 38        | -                | -             | -                    | 567,977                |
| Other Cultural                            | 39        | -                | -             | -                    | 18,130                 |
| Subtotal                                  | 40        | -                | -             | -                    | 2,437,052              |
| <b>Planning and Development</b>           |           |                  |               |                      |                        |
| Planning and Development                  | 41        | -                | -             | -                    | 15,785                 |
| Commercial and Industrial                 | 42        | -                | -             | -                    | -                      |
| Residential Development                   | 43        | -                | -             | -                    | -                      |
| Agriculture and Reforestation             | 44        | 12,672           | -             | 690                  | 56,819                 |
| Tile Drainage and Shoreline Assistance    | 45        | -                | -             | -                    | -                      |
| --  | 46        | -                | -             | -                    | -                      |
| Subtotal                                  | 47        | 12,672           | -             | 690                  | 72,604                 |
| Electricity                               | 48        | -                | -             | -                    | -                      |
| Gas                                       | 49        | -                | -             | -                    | -                      |
| Telephone                                 | 50        | -                | -             | -                    | -                      |
| <b>Total</b>                              | <b>51</b> | <b>2,012,672</b> | <b>-</b>      | <b>690</b>           | <b>7,655,939</b>       |

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

|              |
|--------------|
| Cumberland C |
|--------------|

**7**  
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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  | -         |
| Transit                                   | 10 | -         |
| Parking                                   | 11 | -         |
| Street Lighting                           | 12 | -         |
| Air Transportation                        | 13 | -         |
| --  | 14 | -         |
| <b>Subtotal</b>                           | 15 | -         |
| <b>Environmental services</b>             |    |           |
| Sanitary Sewer System                     | 16 | -         |
| Storm Sewer System                        | 17 | -         |
| Waterworks System                         | 18 | 46,500    |
| Garbage Collection                        | 19 | -         |
| Garbage Disposal                          | 20 | -         |
| Pollution Control                         | 21 | -         |
| --  | 22 | -         |
| <b>Subtotal</b>                           | 23 | -         |
| <b>Health Services</b>                    |    |           |
| Public Health Services                    | 24 | 46,500    |
| 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 | -         |
| Other Cultural                            | 39 | -         |
| <b>Subtotal</b>                           | 40 | -         |
| <b>Planning and Development</b>           |    |           |
| Planning and Development                  | 41 | -         |
| Commercial and Industrial                 | 42 | -         |
| Residential Development                   | 43 | 1,343,000 |
| Agriculture and Reforestation             | 44 | -         |
| Tile Drainage and Shoreline Assistance    | 45 | -         |
| --  | 46 | 213,911   |
| <b>Subtotal</b>                           | 47 | -         |
| Electricity                               | 48 | 1,556,911 |
| Gas                                       | 49 | -         |
| Telephone                                 | 50 | -         |
| <b>Total</b>                              | 51 | -         |

1999 FINANCIAL INFORMATION RETURN

Municipality

Cumberland C

**ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS**

For the year ended December 31, 1999.

|  |    | 1<br>\$   |
|--|----|-----------|
| <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  | 1,603,411 |
| 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 | 1,603,411 |
| Amount reported in line 15 analyzed as follows:  |    |           |
| Sinking fund debentures  | 16 | -         |
| Installment (serial) debentures  | 17 | 1,603,411 |
| 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 | 241,909   |
| 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 | 2,232,304 |
| Other (specify)  | 42 | -         |
| --   | 43 | -         |
| --   | 44 | -         |
| <b>Total</b>   | 45 | 2,474,213 |

1999 FINANCIAL INFORMATION RETURN

Municipality

Cumberland 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 | -         | -       | -        | -  |
| - special are rates and special charges               | 51 | -         | -       | -        | -  |
| - benefitting landowners                              | 52 | 107,110   | 166,405 | -        | -  |
| - user rates (consolidated entities)                  | 53 | -         | -       | -        | -  |
| Recovered from reserve funds                          | 54 | -         | -       | -        | -  |
| Recovered from unconsolidated entities                |    |           |         |          |    |
| - hydro   | 55 | -         | -       | -        | -  |
| - gas and telephone                                   | 57 | -         | -       | -        | -  |
| --  | 56 | -         | -       | -        | -  |
| --  | 58 | -         | -       | -        | -  |
| --  | 59 | -         | -       | -        | -  |
| <b>Total</b>  | 78 | 107,110   | 166,405 |          |    |
| 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        |
|  |    | \$   | \$        | \$                             | \$       | \$                                       | \$       |
| 8. Future principal and interest payments on EXISTING net debt |    |  |           |                                |          |  |          |
| 2000   | 61 | 135,614  | 127,428   | -                              | -        | -  | -        |
| 2001   | 62 | 104,157  | 116,123   | -                              | -        | -  | -        |
| 2002   | 63 | 92,816   | 107,441   | -                              | -        | -  | -        |
| 2003   | 64 | 97,490   | 100,492   | -                              | -        | -  | -        |
| 2004   |    | 99,244   | 93,051    | -                              | -        | -  | -        |
| 2005 - 2009  | 65 | 537,090  | 344,645   | -                              | -        | -  | -        |
| 2010 onwards   | 79 | 537,000  | 111,040   | -                              | -        | -  | -        |
| interest to be earned on sinking funds *                       | 69 | -  | -         | -                              | -        | -  | -        |
| Downtown revitalization program                                | 70 | -  | -         | -                              | -        | -  | -        |
| <b>Total</b>   | 71 | 1,603,411                                      | 1,000,220 | -                              | -        | -  | -        |

\* 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

Cumberland C

9LT

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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  |                              | 14,766,022     | 293,200             | 15,059,222     | -                     | -                          | -                                  | -     | -            | -                      |
| Special pupose levies                                |    |                              |                |                     |                |                       |                            |                                    |       |              |                        |
| Water rate   | 2  |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Transit rate   | 3  |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Sewer rate   | 4  |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Library rate   | 5  |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Road rate  | 6  |                              | 1,269,129      | 24,164              | 1,293,293      | -                     | -                          | -                                  | -     | -            | -                      |
| --   | 7  |                              | 4,211,447      | 73,449              | 4,284,896      | -                     | -                          | -                                  | -     | -            | -                      |
| --   | 8  |                              | 703,930        | 13,307              | 717,237        | -                     | -                          | -                                  | -     | -            | -                      |
| Payments in lieu of taxes                            | 9  |                              | 25,002         | -                   | 25,002         | -                     | -                          | -                                  | -     | -            | -                      |
| <b>Subtotal levied by tax rate -- general</b>        | 11 | -                            | 20,975,530     | 404,120             | 21,379,650     | 21,354,648            | -                          | 25,002                             | -     | 21,379,650   | -                      |
| Special purpose levies                               |    |                              |                |                     |                |                       |                            |                                    |       |              |                        |
| Water  | 12 |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Transit  | 13 |                              | 4,976,021      | 85,047              | 5,061,068      | -                     | -                          | -                                  | -     | -            | -                      |
| Sewer  | 14 |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Library  | 15 |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| --   | 16 |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| --   | 17 |                              | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| <b>Subtotal levied by tax rate -- special areas</b>  | 18 | -                            | 4,976,021      | 85,047              | 5,061,068      | 5,061,068             | -                          | -                                  | -     | 5,061,068    | -                      |
| <b>Speical charges</b>                               | 19 | -                            | 508,232        | 8,029               | 516,261        | 516,261               | -                          | -                                  | -     | 516,261      | -                      |
| <b>Direct water billings</b>                         | 20 | -                            | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| Sewer surcharge on direct water billings             | 21 | -                            | -              | -                   | -              | -                     | -                          | -                                  | -     | -            | -                      |
| <b>Total region or county</b>                        | 22 | -                            | 26,459,783     | 497,196             | 26,956,979     | 26,931,977            | -                          | 25,002                             | -     | 26,956,979   | -                      |

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Cumberland C

9LT

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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        | -                            | 6,849,548      | 137,859             | -                                       | 6,987,407      | 6,987,407             | -                                  | -                                       | 6,987,407    | -                      |
| --                                      | 63        | -                            | -              | -                   | -                                       | -              | -                     | -                                  | -                                       | -            | -                      |
| French Language Public DSB (specify)    |           |                              |                |                     |   |                |                       |                                    |   |              |                        |
| --                                      | 64        | -                            | 801,658        | 11,776              | -                                       | 813,434        | 813,434               | -                                  | -                                       | 813,434      | -                      |
| --                                      | 65        | -                            | -              | -                   | -                                       | -              | -                     | -                                  | -                                       | -            | -                      |
| English Language Catholic DSB (specify) |           |                              |                |                     |   |                |                       |                                    |   |              |                        |
| --                                      | 93        | -                            | 3,081,087      | 45,009              | -                                       | 3,126,096      | 3,126,096             | -                                  | -                                       | 3,126,096    | -                      |
| --                                      | 94        | -                            | -              | -                   | -                                       | -              | -                     | -                                  | -                                       | -            | -                      |
| French Language Catholic DSB (specify)  |           |                              |                |                     |   |                |                       |                                    |   |              |                        |
| --                                      | 95        | -                            | 2,858,249      | 58,503              | -                                       | 2,916,752      | 2,916,752             | -                                  | -                                       | 2,916,752    | -                      |
| --                                      | 96        | -                            | -              | -                   | -                                       | -              | -                     | -                                  | -                                       | -            | -                      |
| <b>Total school boards</b>              | <b>36</b> | -                            | 13,590,542     | 253,147             | -                                       | 13,843,689     | 13,843,689            | -                                  | -                                       | 13,843,689   | -                      |

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Cumberland C

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For the year ended December 31, 1999.

|  |    | 1<br>\$    |
|--|----|------------|
| <b>Balance at the beginning of the year</b>                | 1  | 18,177,661 |
| <b>Revenues</b>  |    |            |
| Contributions from revenue fund                            | 2  | 976,025    |
| Contributions from capital fund                            | 3  | -          |
| Development Charges Act                                    | 67 | 2,699,706  |
| Lot levies and subdivider contributions                    | 60 | 144,267    |
| Recreational land (the Planning Act)                       | 61 | 97,300     |
| Investment income - from own funds                         | 5  | -          |
| - other  | 6  | 255,269    |
| --   | 9  | -          |
| --   | 10 | -          |
| --   | 11 | -          |
| --   | 12 | -          |
| <b>Total revenue</b>                                       | 13 | 4,172,567  |
| <b>Expenditures</b>  |    |            |
| Transferred to capital fund                                | 14 | 4,742,336  |
| Transferred to revenue fund                                | 15 | 864,476    |
| Charges for long term liabilities - principal and interest | 16 | -          |
| --   | 63 | -          |
| --   | 20 | -          |
| --   | 21 | -          |
| <b>Total expenditure</b>                                   | 22 | 5,606,812  |
| <b>Balance at the end of the year for:</b>                 |    |            |
| Reserves   | 23 | 11,966,681 |
| Reserve Funds  | 24 | 4,776,735  |
| <b>Total</b>   | 25 | 16,743,416 |
| <b>Analysed as follows:</b>                                |    |            |
| <b>Reserves and discretionary reserve funds:</b>           |    |            |
| Working funds  | 26 | 1,000,000  |
| Contingencies  | 27 | -          |
| Ontario Clean Water Agency funds for renewals, etc         |    |            |
| - sewer  | 28 | -          |
| - water  | 29 | -          |
| Replacement of equipment                                   | 30 | 1,514,555  |
| Sick leave   | 31 | 241,909    |
| Insurance  | 32 | -          |
| Workers' compensation                                      | 33 | -          |
| Capital expenditure - general administration               | 34 | -          |
| - roads  | 35 | 66,000     |
| - sanitary and storm sewers                                | 36 | 3,061,129  |
| - parks and recreation                                     | 64 | -          |
| - library  | 65 | -          |
| - other cultural   | 66 | -          |
| - water  | 38 | -          |
| - transit  | 39 | -          |
| - housing  | 40 | -          |
| - industrial development                                   | 41 | -          |
| - other and unspecified                                    | 42 | 260,860    |
| Waterworks current purposes                                | 49 | -          |
| Transit current purposes                                   | 50 | -          |
| Library current purposes                                   | 51 | -          |
| --   | 52 | 5,538,370  |
| --   | 53 | 67,695     |
| --   | 54 | 360,153    |
| <b>Obligatory reserve funds:</b>                           |    |            |
| Development Charges Act                                    | 68 | 3,118,153  |
| Lot levies and subdivider contributions                    | 44 | 644,938    |
| Recreational land (the Planning Act)                       | 46 | 869,654    |
| Parking revenues   | 45 | -          |
| Debenture repayment  | 47 | -          |
| Exchange rate stabilization                                | 48 | -          |
| --   | 55 | -          |
| --   | 56 | -          |
| --   | 57 | -          |
| <b>Total</b>   | 58 | 16,743,416 |

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Cumberland 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  | 817,607    | -                  |
| Accounts receivable                                   |    |            |                    |
| Canada  | 2  | 217,850    |                    |
| Ontario   | 3  | 6,573      |                    |
| Region or county                                      | 4  | 96,900     |                    |
| Other municipalities                                  | 5  | 64,769     |                    |
| School Boards   | 6  | 2,011      | portion of taxes   |
| Waterworks  | 7  | -          | receivable for     |
| Other (including unorganized areas)                   | 8  | 696,579    | business taxes     |
| Taxes receivable                                      |    |            |                    |
| Current year's levies                                 | 9  | 1,970,808  |                    |
| Previous year's levies                                | 10 | 911,962    | -                  |
| Prior year's levies                                   | 11 | 694,542    | 67,809             |
| Penalties and interest                                | 12 | 424,988    | 23,075             |
| Less allowance for uncollectables (negative)          | 13 | -          | -                  |
| Investments   |    |            |                    |
| Canada  | 14 | -          |                    |
| Provincial  | 15 | -          |                    |
| Municipal   | 16 | -          |                    |
| Other   | 17 | 16,859,073 |                    |
| Other current assets                                  | 18 | 25,531     | portion of line 20 |
| <b>Capital outlay to be recovered in future years</b> | 19 | 1,603,411  | for tax sale / tax |
| <b>Deferred taxes receivable</b>                      | 60 | -          | registration       |
| <b>Other long term assets</b>                         | 20 | -          | -                  |
| <b>Total</b>  | 21 | 24,392,604 |                    |

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Cumberland 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<br>from chartered banks |
| Temporary loans - current purposes                         | 22 | -          |  |  |  | -  |
| - capital - Ontario  | 23 | -          |  |  |  |  |
| - Canada   | 24 | -          |  |  |  |  |
| - Other  | 25 | -          |  |  |  |  |
| Accounts payable and accrued liabilities                   |    |            |  |  |  |  |
| Canada   | 26 | 7,799      |  |  |  |  |
| Ontario  | 27 | 74         |  |  |  |  |
| Region or county   | 28 | 744,188    |  |  |  |  |
| Other municipalities                                       | 29 | 28,118     |  |  |  |  |
| School Boards  | 30 | 67,082     |  |  |  |  |
| Trade accounts payable                                     | 31 | 1,839,946  |  |  |  |  |
| Other  | 32 | 328,706    |  |  |  |  |
| Other current liabilities                                  | 33 | 1,578,777  |  |  |  |  |
| <b>Net long term liabilities</b>                           |    |            |  |  |  |  |
| Recoverable from the Consolidated Revenue Fund             |    |            |  |  |  |  |
| - general tax rates  | 34 | -          |  |  |  |  |
| - special area rates and special charges                   | 35 | -          |  |  |  |  |
| - benefitting landowners                                   | 36 | 1,603,411  |  |  |  |  |
| - user rates (consolidated entities)                       | 37 | -          |  |  |  |  |
| Recoverable from Reserve Funds                             | 38 | -          |  |  |  |  |
| Recoverable from unconsolidated entities                   | 39 | -          |  |  |  |  |
| Less: Own holdings (negative)                              | 40 | -          |  |  |  |  |
| <b>Reserves and reserve funds</b>                          | 41 | 16,743,416 |  |  |  |  |
| <b>Accumulated net revenue (deficit)</b>                   |    |            |  |  |  |  |
| General revenue  | 42 | 1,130,129  |  |  |  |  |
| Special charges and special areas (specify)                |    |            |  |  |  |  |
| --   | 43 | 9,119      |  |  |  |  |
| --   | 44 | 28,525     |  |  |  |  |
| --   | 45 | -          |  |  |  |  |
| --   | 46 | -          |  |  |  |  |
| Consolidated local boards (specify)                        |    |            |  |  |  |  |
| Transit operations   | 47 | -          |  |  |  |  |
| Water operations   | 48 | -          |  |  |  |  |
| Libraries  | 49 | 79,026     |  |  |  |  |
| Cemetaries   | 50 | -          |  |  |  |  |
| Recreation, community centres and arenas                   | 51 | -          |  |  |  |  |
| --   | 52 | 621        |  |  |  |  |
| --   | 53 | -          |  |  |  |  |
| --   | 54 | -          |  |  |  |  |
| --   | 55 | -          |  |  |  |  |
| Region or county   | 56 | -          |  |  |  |  |
| School boards  | 57 | -          |  |  |  |  |
| Unexpended capital financing / (unfinanced capital outlay) | 58 | 204,909    |  |  |  |  |
| <b>Total</b>   | 59 | 24,392,604 |  |  |  |  |

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Cumberland 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         | 7          |
| Non-line Department Support Staff                                    | 2         | 27         |
| Fire   | 3         | 36         |
| Police   | 4         | -          |
| Transit  | 5         | -          |
| Public Works   | 6         | 35         |
| Health Services  | 7         | -          |
| Homes for the Aged   | 8         | -          |
| Other Social Services  | 9         | -          |
| Parks and Recreation   | 10        | 27         |
| Libraries  | 11        | 12         |
| Planning   | 12        | 12         |
| <b>Total</b>   | <b>13</b> | <b>156</b> |

|  | continuous full time employees<br>December 31 |           |
|--|---|-----------|
|  | 1<br>\$                                       | 2<br>\$   |
| <b>2. Total expenditures during the year on:</b> |   |           |
| Wages and salaries                               | 14  | 6,679,617 |
| Employee benefits                                | 15  | 781,097   |
|  |   | 874,278   |
|  |   | 74,853    |

|   |           | 1<br>\$           |
|---|-----------|-------------------|
| <b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>                                   |           |                   |
| Cash collections: Current year's tax  | 16        | 48,412,161        |
| Previous years' tax   | 17        | 3,492,499         |
| Penalties and interest  | 18        | 652,346           |
| <b>Subtotal</b>   | <b>19</b> | <b>52,557,006</b> |
| Discounts allowed   | 20        | -                 |
| Tax adjustments under section 421, 441 and 442 of the Municipal Act   |           |                   |
| - recoverable from general municipal accounts   | 25        | 146,364           |
| - recoverable from upper tier   | 90        | 260,816           |
| - recoverable from school boards  | 91        | 307,589           |
| 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>53,271,775</b> |
| Amounts added to the tax roll for collection purposes only  | 30        | 71,293            |
| 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 | 1          |
| Due date of first installment (YYYYMMDD)                          | 32 | 19,990,326 |
| Due date of last installment (YYYYMMDD)                           | 33 | -          |
| Final billings: Number of installments                            | 34 | 2          |
| Due date of first installment (YYYYMMDD)                          | 35 | 19,990,625 |
| Due date of last installment (YYYYMMDD)                           | 36 | 19,990,928 |
|   |    | \$         |
| Supplementary taxes levied with 2000 due date                     | 37 | 407,387    |

|                         | 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<br>\$                          | 2<br>\$                           | 3<br>\$   | 4<br>\$   |
| Estimated to take place |                                  |                                   |   |   |
| in 2000                 | 58                               | 10,500,000                        | -   | -   |
| in 2001                 | 59                               | -                                 | -   | -   |
| in 2002                 | 60                               | -                                 | -   | -   |
| in 2003                 | 61                               | -                                 | -   | -   |
| in 2004                 | 62                               | -                                 | -   | -   |
| <b>Total</b>            | <b>63</b>                        | <b>10,500,000</b>                 | <b>-</b>  | <b>-</b>  |

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Cumberland C

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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   | 14,790                              | 14,790   |                       |      |
| 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   | -                                   | -  | -                     |      |
|   | 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   | 12,782                              | 563,724  | 71,222                |      |
|   | 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   | 65,600   | 490,620                             | 2,799,047  | 3,355,267             |      |
| Approved in 1999  | 68   | -  | -                                   | -  | -                     |      |
| Financed in 1999  | 69   | 8,400  | -                                   | -  | 8,400                 |      |
| No long term financing necessary  | 70   | -  | -                                   | 73,275   | 73,275                |      |
| Approved but not financed as at December 31, 1999   | 71   | 57,200   | 490,620                             | 2,725,772  | 3,273,592             |      |
| Applications submitted but not approved as at Decemeber 31, 1999  | 72   | -  | -                                   | -  | -                     |      |
| 12. Forecast of total revenue fund expenditures   |  |  |                                     |  |                       |      |
|   |  | 2000   | 2001                                | 2002   | 2003                  | 2004 |
|   |  | 1  | 2                                   | 3  | 4                     | 5    |
|   |  |  | \$                                  | \$   | \$                    | \$   |
|   | 73   | 17,600,000   | -                                   | -  | -                     | -    |
| 13. Municipal procurement this year   |  |  |                                     |  |                       |      |
|   |  |  | 1                                   | 2  |                       |      |
|   |  |  |                                     | \$   |                       |      |
| Total construction contracts awarded  | 85   | 32   | 2,657,859                           |  |                       |      |
| Construction contracts awarded at \$100,000 or greater  | 86   | 6  | 1,758,300                           |  |                       |      |

**ANALYSIS OF USER FEES**

Municipality

Cumberland 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        |
|                            | 37                            | 1                  | Hour                        |                             | 363,948           | 0        |
|                            | 37                            | 2                  |                             |                             | 357,506           | 0        |
|                            |                               | 3                  |                             |                             |                   |          |
|                            |                               | 4                  |                             |                             |                   |          |
|                            |                               | 5                  |                             |                             |                   |          |
|                            |                               | 6                  |                             |                             |                   |          |
|                            |                               | 7                  |                             |                             |                   |          |
|                            |                               | 8                  |                             |                             |                   |          |
|                            |                               | 9                  |                             |                             |                   |          |
|                            |                               | 10                 |                             |                             |                   |          |
|                            |                               | 11                 |                             |                             |                   |          |
|                            |                               | 12                 |                             |                             |                   |          |
|                            |                               | 13                 |                             |                             |                   |          |
|                            |                               | 14                 |                             |                             |                   |          |
|                            |                               | 15                 |                             |                             |                   |          |
|                            |                               | 16                 |                             |                             |                   |          |
|                            |                               | 17                 |                             |                             |                   |          |
|                            |                               | 18                 |                             |                             |                   |          |
|                            |                               | 19                 |                             |                             |                   |          |
|                            |                               | 20                 |                             |                             |                   |          |
|                            | <b>Subtotal</b>               | 21                 |                             |                             | 721,454           |          |
| <b>All other user fees</b> |                               | 22                 |                             |                             | 1,066,359         |          |
|                            | <b>Total</b>                  | 23                 |                             |                             | 1,787,813         |          |