

# 1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 52001

MUNICIPALITY OF: Cosby Mason and Martland Tp

# 1988 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cosby Mason and Martland Tp

1  
3

For the year ended December 31, 1988.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	481,994	-	257,494	224,500
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	45,404	-		45,404
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>527,398</b>	<b>-</b>	<b>257,494</b>	<b>269,904</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	-	-	-	-
Canada Enterprises	8	1,283	-	-	1,283
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	2,798	-		2,798
Ontario Enterprises					
Ontario Housing Corporation	12	4,624	-	2,555	2,069
Ontario Hydro	13	1,980	-	1,109	871
Liquor Control Board of Ontario	14	302	-	-	302
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	<b>18</b>	<b>10,987</b>	<b>-</b>	<b>3,664</b>	<b>7,323</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
Per Household General	19	25,980	-	-	25,980
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	94,178	-	-	94,178
General Support	24	29,833	-	-	29,833
Northern Special Support	25	89,499	-	-	89,499
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
<b>Subtotal</b>	<b>28</b>	<b>239,490</b>	<b>-</b>	<b>-</b>	<b>239,490</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	139,578			139,578
Canada specific grants	30	24,526			24,526
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	121,557			121,557
<b>Subtotal</b>	<b>33</b>	<b>285,661</b>			<b>285,661</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,103	-	-	1,103
Fines	37	-			-
Penalties and interest on taxes	38	8,904			8,904
Investment income - from own funds	39	-			-
- other	40	14,026			14,026
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	4,657			4,657
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
<b>Subtotal</b>	<b>50</b>	<b>28,690</b>	<b>-</b>	<b>-</b>	<b>28,690</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>1,092,226</b>	<b>-</b>	<b>261,158</b>	<b>831,068</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1988.

Municipality

Cosby Mason and Martland Tp

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4

	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11	
	1	2	3	4	5	6	7	8	9	10	11	12	
MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	375,456	50,930	17,620	159.653000	187.827000	59,943	9,566	3,310	239	-	60	73,118
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						196,690	41,418	11,693	823	4,484	2,386	257,494







# 1988 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality

Cosby Mason and Martland Tp

**3**

7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	10,794
<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	93,935	-	-	1,277
Winter Control	9	31,725	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	125,660	-	-	1,277
<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	-	-	-	15,600
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	5,171
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	20,771
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	6,000	24,526	-	76,854
Libraries	38	7,918	-	-	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	13,918	24,526	-	76,854
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	11,861
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	11,861
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	139,578	24,526	-	121,557

# 1988 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Cosby Mason and Martland Tp

4  
8

For the year ended December 31, 1988.

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	98,123	-	64,249	11,971	-	-	174,343
<b>Protection to Persons and Property</b>								
Fire	2	17,266	-	19,831	8,307	-	-	45,404
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	-	-	1,792	-	-	-	1,792
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	17,266	-	21,623	8,307	-	-	47,196
<b>Transportation services</b>								
Roadways	8	102,069	-	87,956	5,045	-	26,171	168,899
Winter Control	9	22,531	-	19,017	-	-	20,861	62,409
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	6,484	-	-	-	6,484
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	124,600	-	113,457	5,045	-	5,310	237,792
<b>Environmental services</b>								
Sanitary Sewer System	16	-	-	49,994	-	-	-	49,994
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	19,435	-	-	-	-	-	19,435
Garbage Disposal	20	4,967	-	5,610	-	-	5,310	15,887
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	24,402	-	55,604	-	-	5,310	85,316
<b>Health Services</b>								
Public Health Services	24	2,775	-	8,014	1,112	9,362	-	21,263
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	1,867	-	634	-	945	-	3,446
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	4,642	-	8,648	1,112	10,307	-	24,709
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	41,035	-	41,035
Assistance to Aged Persons	32	-	-	-	-	1,989	-	1,989
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	43,024	-	43,024
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	88,258	4,770	61,428	540	-	-	154,994
Libraries	38	17,334	-	10,171	1,133	-	-	28,638
Other Cultural	39	-	-	-	-	-	-	-
<b>Subtotal</b>	40	105,590	4,770	71,599	1,673	-	-	183,632
<b>Planning and Development</b>								
Planning and Development	41	-	-	-	16,739	-	-	16,739
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	6,443	-	-	6,443
Tile Drainage and Shoreline Assistance	45	-	11,861	-	-	-	-	11,861
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	-	11,861	-	23,182	-	-	35,043
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	374,623	16,631	335,180	51,290	53,331	-	831,055

# 1988 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

**5**  
9

## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1988.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	-
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	36,148
Reserves and Reserve Funds	3	-
<b>Subtotal</b>	4	36,148
<b>Long Term Liabilities Incurred</b>		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
P.R.I.D.E. Program	60	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	20,000
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
<b>Subtotal *</b>	18	20,000
<b>Grants and Loan Forgiveness</b>		
Ontario	20	68,095
Canada	21	-
Other Municipalities	22	-
<b>Subtotal</b>	23	68,095
<b>Other Financing</b>		
Prepaid Special Charges	24	26,842
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	2,500
--	30	-
--	31	-
<b>Subtotal</b>	32	29,342
<b>Total Sources of Financing</b>	33	153,585
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	2,164
Other	35	137,221
<b>Subtotal</b>	36	139,385
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	20,000
<b>Subtotal</b>	40	20,000
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	-
<b>Total Applications</b>	42	159,385
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	5,800
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	-
<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	5,800
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	5,800
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1988 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

Cosby Mason and Martland Tp

**6**  
10

	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	1	-	-	-
<b>Protection to Persons and Property</b>				
Fire	2	-	-	13,437
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	-	-	13,437
<b>Transportation services</b>				
Roadways	8	5,440	-	10,485
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
<b>Subtotal</b>	15	5,440	-	10,485
<b>Environmental services</b>				
Sanitary Sewer System	16	-	-	-
Storm Sewer System	17	-	-	-
Waterworks System	18	-	-	-
Garbage Collection	19	-	-	-
Garbage Disposal	20	14,155	-	14,155
Pollution Control	21	-	-	-
--	22	-	-	-
<b>Subtotal</b>	23	14,155	-	14,155
<b>Health Services</b>				
Public Health Services	24	-	-	1,112
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	-
--	29	-	-	-
<b>Subtotal</b>	30	-	-	1,112
<b>Social and Family Services</b>				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
<b>Subtotal</b>	36	-	-	-
<b>Recreation and Cultural Services</b>				
Parks and Recreation	37	-	-	540
Libraries	38	-	-	1,133
Other Cultural	39	-	-	-
<b>Subtotal</b>	40	-	-	1,673
<b>Planning and Development</b>				
Planning and Development	41	11,250	-	27,969
Commercial and Industrial	42	-	-	-
Residential Development	43	-	-	-
Agriculture and Reforestation	44	37,250	-	70,534
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
<b>Subtotal</b>	47	48,500	-	98,523
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
<b>Total</b>	51	68,095	-	139,385

# 1988 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Cosby Mason and Martland Tp

**7**  
11

For the year ended December 31, 1988.

		1
		\$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
	<b>Subtotal 7</b>	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
	<b>Subtotal 15</b>	-
<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 23</b>	-
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
	<b>Subtotal 30</b>	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
	<b>Subtotal 36</b>	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	25,632
Libraries	38	-
Other Cultural	39	-
	<b>Subtotal 40</b>	25,632
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	68,393
--	46	-
	<b>Subtotal 47</b>	68,393
Electricity	48	-
Gas	49	-
Telephone	50	-
	<b>Total 51</b>	94,025

# 1988 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

**8**  
12

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1988.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	94,025
: To Canada and agencies	2	-
: To other	3	-
<b>Subtotal</b>	4	94,025
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
<b>Subtotal</b>	9	-
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	94,025
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	94,025
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	22	-
--	23	-
--	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	72,570
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
<b>Total</b>	45	72,570

# 1988 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

**8**  
12

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1988.

6. Ministry of the Environment Provincial Projects				accumulated surplus (deficit)	total outstanding capital obligation	debt charges	
				1	2	3	
				\$	\$	\$	
Water projects - for this municipality only				46	-	-	
- share of integrated projects				47	-	-	
Sewer projects - for this municipality only				48	54,130	21,538	
- share of integrated projects				49	-	-	
7. 1988 Debt Charges				principal		interest	
				1	2		
				\$	\$	\$	
Recovered from the consolidated revenue fund							
- general tax rates *				50	2,692	2,079	
- special are rates and special charges				51	-	-	
- benefitting landowners				52	7,351	4,509	
- user rates (consolidated entities)				53	-	-	
Recovered from reserve funds				54	-	-	
Recovered from unconsolidated entities							
- hydro				55	-	-	
- gas and telephone				56	-	-	
--				57	-	-	
--				58	-	-	
--				59	-	-	
<b>Total</b>				<b>78</b>	<b>10,043</b>	<b>6,588</b>	
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1989	60	12,201	7,402	-	-	-	-
1990	61	13,142	6,452	-	-	-	-
1991	62	11,471	5,409	-	-	-	-
1992	63	12,417	4,254	-	-	-	-
1993	64	12,388	3,414	-	-	-	-
1994-1998	65	32,406	5,434	-	-	-	-
1999 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>94,025</b>	<b>32,365</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1989						72	
1990						73	
1991						74	
1992						75	
1993						76	
<b>Total</b>						<b>77</b>	
10. Other notes (attach supporting schedules as required)							





# 1988 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	-	40,460	3,962	-	44,422	38,666	4,908	848	-	44,422	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	108,508	440	-	108,948	107,652	-	1,296	-	108,948	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	30,798	2,992	-	33,790	29,197	3,953	640	-	33,790	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	73,699	299	-	73,996	73,118	-	880	-	73,998	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	-	253,465	7,693	-	261,158	248,633	8,861	3,664	-	261,158	-

# 1988 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Cosby Mason and Martland Tp

**10**

15

For the year ended December 31, 1988.

		1 \$
<b>Balance at the beginning of the year</b>	1	282,331
<b>Revenues</b>		
Contributions from revenue fund	2	15,142
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	262
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	1,671
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	17,075
<b>Expenditures</b>		
Transferred to capital fund	14	-
Transferred to revenue fund	15	4,657
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	4,657
<b>Balance at end of year for:</b>		
Reserves	23	271,793
Reserve Funds	24	22,956
<b>Total</b>	25	294,749
<b>Analysed as follows:</b>		
Working funds	26	190,767
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	33,500
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	16,000
- roads	35	6,631
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	10,748
Lot levies and subdivider contributions	44	22,956
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	4,996
--	53	3,151
--	54	6,000
--	55	-
--	56	-
--	57	-
<b>Total</b>	58	294,749

# 1988 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1988.

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	81,700	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	-	
Ontario	3	77,655	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	36,016	business taxes
Taxes receivable			
Current year's levies	9	62,294	2,574
Previous year's levies	10	16,018	-
Prior year's levies	11	1,692	-
Penalties and interest	12	6,781	-
Less allowance for uncollectables (negative)	13	- 2,000	- 2,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	61,412	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	94,025	
Other long term assets	20	-	-
<b>Total</b>	21	435,593	

# 1988 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1988.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	2,000				
School Boards	30	1,432				
Trade accounts payable	31	49,289				
Other	32	-				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	25,632				
- special area rates and special charges	35	-				
- benefitting landowners	36	68,393				
- 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	294,749				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	-				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	102				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	5,800				
<b>Total</b>	59	435,593				

# 1988 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

**12**  
17

## STATISTICAL DATA

For the year ended December 31, 1988.

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

	continuous full time employees December 31	
	1 \$	2 \$
<b>2. Total expenditures during the year on:</b>		
Wages and salaries	14	208,761
Employee benefits	15	41,377

		1 \$	
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>			
Cash collections: Current year's tax		16	417,589
Previous years' tax		17	39,709
Penalties and interest		18	3,964
<b>Subtotal</b>		<b>19</b>	<b>461,262</b>
Discounts allowed		20	-
Tax adjustments under section 362 and 363 of the Municipal Act - amounts added to the roll (negative)		22	-
- amounts written off		23	-
Tax adjustments under sections 465, 495 and 496 of the Municipal Act - recoverable from upper tier and school boards		24	1,162
- recoverable from general municipal revenues		25	970
Transfers to tax sale and tax registration accounts		26	-
The Municipal Elderly Residents' Assistance Act - reductions		27	-
- refunds		28	-
Other (specify)		80	-
<b>Total reductions</b>		<b>29</b>	<b>463,394</b>
Amounts added to the tax roll for collection purposes only		30	-
Business taxes written off under subsection 495(1) of the Municipal Act		81	-

		1	
<b>4. Tax due dates for 1988 (lower tier municipalities only)</b>			
Interim billings: Number of installments		31	2
Due date of first installment (YYYYMMDD)		32	19880325
Due date of last installment (YYYYMMDD)		33	19880429
Final billings: Number of installments		34	2
Due date of first installment (YYYYMMDD)		35	19880729
Due date of last installment (YYYYMMDD)		36	19880826
			\$
Supplementary taxes levied with 1990 due date		37	-

<b>5. Projected capital expenditures and long term financing requirements as at December 31</b>					
		long term financing requirements			
	gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council	
	1 \$	2 \$	3 \$	4 \$	
Estimated to take place					
in 1989	58	-	-	-	
in 1990	59	-	-	-	
in 1991	60	-	-	-	
in 1992	61	-	-	-	
in 1993	62	-	-	-	
<b>Total</b>	<b>63</b>	-	-	-	

# 1988 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

**12**  
17

## STATISTICAL DATA

For the year ended December 31, 1988.

		balance of fund		loans outstanding		
		1	2	1	2	
		\$	\$	\$	\$	
6.	Ontario Home Renewal Plan trust fund at year end	82	219,637	197,083		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1988 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	1988 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer	In this municipality	44	234	38,593	6,811	
	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	In this municipality	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	In this municipality	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, 1987	In this municipality	67	20,000	-	20,000	
	In other municipalities (specify municipality)					
	--	68	-	-	-	
	--	69	20,000	-	20,000	
	--	70	-	-	-	
	--	71	-	-	-	
	--	72	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1988						
12. Forecast of total revenue fund expenditures						
		1989	1990	1991	1992	1993
		1	2	3	4	5
		\$	\$	\$	\$	\$
73	In this municipality	850,000	900,000	950,000	1,000,000	1,050,000