

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 52001

MUNICIPALITY OF: Cosby Mason and Martland Tp

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cosby Mason and Martland Tp

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For the year ended December 31, 1990.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	686,787	-	366,952	319,835
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	49,466	-		49,466
-- other municipalities	5	-	-		-
Subtotal	6	736,253	-	366,952	369,301
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	931	-	-	931
Ontario					
The Municipal Tax Assistance Act	9	7,613	-		7,613
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	6,383	-	3,519	2,864
Ontario Hydro	13	5,381	-	2,968	2,413
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	20,308	-	6,487	13,821
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	12,990	-	-	12,990
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	108,946	-	-	108,946
General Support	24	117,554	-	-	117,554
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	239,490	-	-	239,490
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	136,262			136,262
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	120,650			120,650
Subtotal	33	256,912			256,912
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	872	-	-	872
Fines	37	-			-
Penalties and interest on taxes	38	21,385			21,385
Investment income - from own funds	39	-			-
- other	40	14,033			14,033
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	4,000			4,000
Subtotal	50	40,290	-	-	40,290
TOTAL REVENUE	51	1,293,253	-	373,439	919,814

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

Municipality

Cosby Mason and Martland Tp

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	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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Secondary separate													
General	0	346,378	41,841	15,695	244.596000	287.760000	84,723	12,040	4,516	1,836	-	142	103,257
Separate consolidated													
Total all school board taxation	0						283,135	59,254	18,003	6,206	-	354	366,952

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Cosby Mason and Martland Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	5,750	-	-	7,570
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	-
Transportation services					
Roadways	8	83,940	-	-	3,020
Winter Control	9	32,160	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	116,100	-	-	3,020
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	-	-	-	16,800
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	4,302
--	29	-	-	-	-
Subtotal	30	-	-	-	21,102
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	6,000	-	-	71,033
Libraries	38	8,412	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	14,412	-	-	71,033
Planning and Development					
Planning and Development	41	-	-	-	700
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	17,225
--	46	-	-	-	-
Subtotal	47	-	-	-	17,925
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	136,262	-	-	120,650

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Municipality

Cosby Mason and Martland Tp

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	117,885	-	100,349	12,056	-	-	230,290
Protection to Persons and Property								
Fire	2	18,875	-	22,024	6,261	-	-	47,160
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	-	-	2,693	-	-	-	2,693
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	18,875	-	24,717	6,261	-	-	49,853
Transportation services								
Roadways	8	97,492	-	135,563	4,000	-	28,900	208,155
Winter Control	9	21,778	-	23,906	-	-	20,619	66,303
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	7,294	-	-	-	7,294
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	119,270	-	166,763	4,000	-	8,281	281,752
Environmental services								
Sanitary Sewer System	16	-	-	50,061	-	-	-	50,061
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	6,496	-	-	-	-	-	6,496
Garbage Disposal	20	14,280	-	11,071	-	-	8,281	33,632
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	20,776	-	61,132	-	-	8,281	90,189
Health Services								
Public Health Services	24	5,085	-	5,854	848	11,404	-	23,191
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	2,139	-	38	-	1,031	-	3,208
--	29	-	-	-	-	-	-	-
Subtotal	30	7,224	-	5,892	848	12,435	-	26,399
Social and Family Services								
General Assistance	31	-	-	-	-	53,544	-	53,544
Assistance to Aged Persons	32	-	-	-	-	4,045	-	4,045
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	57,589	-	57,589
Recreation and Cultural Services								
Parks and Recreation	37	68,330	4,753	50,965	-	-	-	124,048
Libraries	38	22,172	-	12,221	1,990	-	-	36,383
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	90,502	4,753	63,186	1,990	-	-	160,431
Planning and Development								
Planning and Development	41	-	-	99	-	-	-	99
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	6,594	-	-	6,594
Tile Drainage and Shoreline Assistance	45	-	17,225	-	-	-	-	17,225
--	46	-	-	-	-	-	-	-
Subtotal	47	-	17,225	99	6,594	-	-	23,918
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	374,532	21,978	422,138	31,749	70,024	-	920,421

1990 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1990.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	5,800
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	27,749
Reserves and Reserve Funds	3	31,242
Subtotal	4	58,991
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	175,000
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	175,000
Grants and Loan Forgiveness		
Ontario	20	47,953
Canada	21	-
Other Municipalities	22	-
Subtotal	23	47,953
Other Financing		
Prepaid Special Charges	24	18,232
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	18,232
Total Sources of Financing	33	300,176
Applications		
Own Expenditures		
Short Term Interest Costs	34	5,797
Other	35	288,579
Subtotal	36	294,376
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund		
	41	-
Total Applications	42	294,376
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Cosby Mason and Martland Tp

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	28,056
Protection to Persons and Property				
Fire	2	5,800	-	181,261
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
Subtotal	7	5,800	-	181,261
Transportation services				
Roadways	8	-	-	-
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	-	-	-
Environmental services				
Sanitary Sewer System	16	-	-	-
Storm Sewer System	17	-	-	-
Waterworks System	18	-	-	-
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
Subtotal	23	-	-	-
Health Services				
Public Health Services	24	-	-	848
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	-
--	29	-	-	-
Subtotal	30	-	-	848
Social and Family Services				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
Subtotal	36	-	-	-
Recreation and Cultural Services				
Parks and Recreation	37	-	-	15,242
Libraries	38	-	-	1,990
Other Cultural	39	-	-	-
Subtotal	40	-	-	17,232
Planning and Development				
Planning and Development	41	-	-	-
Commercial and Industrial	42	-	-	-
Residential Development	43	-	-	-
Agriculture and Reforestation	44	42,153	-	66,979
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
Subtotal	47	42,153	-	66,979
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
Total	51	47,953	-	294,376

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Cosby Mason and Martland Tp

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For the year ended December 31, 1990.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	175,000
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	175,000
Transportation services		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	-
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Recreation and Cultural Services		
Parks and Recreation	37	19,611
Libraries	38	-
Other Cultural	39	-
Subtotal	40	19,611
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	63,968
--	46	-
Subtotal	47	63,968
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	258,579

1990 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

		1 \$
1. Calculation of the Debt Burden of the Municipality		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	83,579
: To Canada and agencies	2	-
: To other	3	175,000
Subtotal	4	258,579
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
Subtotal	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	-
Subtotal	14	-
Total	15	258,579
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	83,579
Long term bank loans	18	175,000
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	22	-
--	23	-
--	24	-
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars - Canadian dollar equivalent included in line 15 above	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	-
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
4. Actuarial balance of own sinking funds at year end		
	32	-
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits	33	84,908
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
Total	45	84,908

1990 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

	total		
	accumulated	outstanding	debt
	surplus (deficit)	capital	charges
	1	2	3
	\$	\$	\$
6. Ministry of the Environment Provincial Projects			
Water projects - for this municipality only	46	-	-
- share of integrated projects	47	-	-
Sewer projects - for this municipality only	48	74,267	204,294
- share of integrated projects	49	-	-

	principal		interest	
	1	2	1	2
	\$	\$	\$	\$
7. 1990 Debt Charges				
Recovered from the consolidated revenue fund				
- general tax rates *	50	3,122	1,631	
- special are rates and special charges	51	-	-	
- benefitting landowners	52	11,124	6,101	
- user rates (consolidated entities)	53	-	-	
Recovered from reserve funds	54	-	-	
Recovered from unconsolidated entities				
- hydro	55	-	-	
- gas and telephone	56	-	-	
--	57	-	-	
--	58	-	-	
--	59	-	-	
Total	78	14,246	7,732	

	recoverable from the		recoverable from		recoverable from	
	consolidated revenue fund		reserve funds		unconsolidated entities	
	principal	interest	principal	interest	principal	interest
	1	2	3	4	5	6
	\$	\$	\$	\$	\$	\$
1991	60	30,163	30,276	-	-	-
1992	61	31,205	26,612	-	-	-
1993	62	31,279	23,307	-	-	-
1994	63	31,054	19,824	-	-	-
1995	64	28,341	16,377	-	-	-
1996-2000	65	106,537	38,661	-	-	-
2001 onwards	79	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	258,579	155,057	-	-	-

* Includes interest to earned on Ministry of the Environment debt retirement funds

	1	
	\$	\$
9. Future principal payments on EXPECTED NEW debt		
1991	72	-
1992	73	-
1993	74	-
1994	75	-
1995	76	-
Total	77	-

10. Other notes (attach supporting schedules as required)

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Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	-	72,737	1,147	-	73,884	65,939	6,222	1,723	-	73,884	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	130,374	2,494	-	132,868	130,186	813	1,869	-	132,868	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	60,263	941	-	61,204	54,097	5,694	1,413	-	61,204	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	103,505	1,978	-	105,483	103,257	744	1,482	-	105,483	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	366,879	6,560	-	373,439	353,479	13,473	6,487	-	373,439	-

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Cosby Mason and Martland Tp

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For the year ended December 31, 1990.

		1 \$
Balance at the beginning of the year	1	248,509
Revenues		
Contributions from revenue fund	2	4,000
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	1,030
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	2,072
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	7,102
Expenditures		
Transferred to capital fund	14	31,242
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	31,242
Balance at the end of the year for:		
Reserves	23	211,408
Reserve Funds	24	12,962
Total	25	224,370
Analysed as follows:		
Working funds	26	156,460
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	18,500
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	10,631
- 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	16,248
Lot levies and subdivider contributions	44	12,962
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	-
Vacation Pay - Council	52	418
Waste Site	53	3,151
Police Commission	54	6,000
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	224,370

1990 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	41,354	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	-	
Ontario	3	98,998	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	2,018	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	24,057	business taxes
Taxes receivable			
Current year's levies	9	103,574	7,849
Previous year's levies	10	39,282	97
Prior year's levies	11	19,923	-
Penalties and interest	12	21,747	784
Less allowance for uncollectables (negative)	13	- 2,000	- 2,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	38,644	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	258,579	
Other long term assets	20	-	-
Total	21	646,176	

1990 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	129,380				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	3,476				
School Boards	30	-				
Trade accounts payable	31	28,485				
Other	32	1,582				
Other current liabilities	33	-				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	194,611				
- special area rates and special charges	35	-				
- benefitting landowners	36	63,968				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	224,370				
Accumulated net revenue (deficit)						
General revenue	42	175				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	129				
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	-				
Total	59	646,176				

1990 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

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STATISTICAL DATA

For the year ended December 31, 1990.

		1																																																																					
1. Number of continuous full time employees as at December 31																																																																							
Administration		1	3																																																																				
Non-line Department Support Staff		2	-																																																																				
Fire		3	-																																																																				
Police		4	-																																																																				
Transit		5	-																																																																				
Public Works		6	4																																																																				
Health Services		7	-																																																																				
Homes for the Aged		8	-																																																																				
Other Social Services		9	-																																																																				
Parks and Recreation		10	1																																																																				
Libraries		11	-																																																																				
Planning		12	-																																																																				
Total		13	8																																																																				
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2"></th> <th style="text-align: center;">continuous full time employees December 31</th> <th style="text-align: center;">other</th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> </tr> </thead> <tbody> <tr> <td colspan="4">2. Total expenditures during the year on:</td> </tr> <tr> <td>Wages and salaries</td> <td style="text-align: right;">14</td> <td style="text-align: right;">265,289</td> <td style="text-align: right;">109,243</td> </tr> <tr> <td>Employee benefits</td> <td style="text-align: right;">15</td> <td style="text-align: right;">40,838</td> <td style="text-align: right;">4,041</td> </tr> </tbody> </table>				continuous full time employees December 31	other			1	2			\$	\$	2. Total expenditures during the year on:				Wages and salaries	14	265,289	109,243	Employee benefits	15	40,838	4,041																																												
		continuous full time employees December 31	other																																																																				
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		\$	\$																																																																				
2. Total expenditures during the year on:																																																																							
Wages and salaries	14	265,289	109,243																																																																				
Employee benefits	15	40,838	4,041																																																																				
		1	\$																																																																				
3. Reductions of tax roll during the year (lower tier municipalities only)																																																																							
Cash collections: Current year's tax	16	576,477																																																																					
Previous years' tax	17	47,295																																																																					
Penalties and interest	18	10,189																																																																					
Subtotal	19	633,961																																																																					
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																																																																							
- recoverable from general municipal revenues	24	3,715																																																																					
- recoverable from general municipal revenues	25	3,023																																																																					
Transfers to tax sale and tax registration accounts	26	-																																																																					
The Municipal Elderly Residents' Assistance Act - reductions	27	-																																																																					
- refunds	28	-																																																																					
Other (specify)	80	-																																																																					
Total reductions	29	640,699																																																																					
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																																																																					
4. Tax due dates for 1990 (lower tier municipalities only)																																																																							
Interim billings: Number of installments	31	2																																																																					
Due date of first installment (YYYYMMDD)	32	19900330																																																																					
Due date of last installment (YYYYMMDD)	33	19900427																																																																					
Final billings: Number of installments	34	2																																																																					
Due date of first installment (YYYYMMDD)	35	19900727																																																																					
Due date of last installment (YYYYMMDD)	36	19900831																																																																					
		\$																																																																					
Supplementary taxes levied with 1994 due date	37	-																																																																					
5. Projected capital expenditures and long term financing requirements as at December 31																																																																							
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2"></th> <th colspan="4" style="text-align: center;">long term financing requirements</th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center;">gross expenditures</th> <th style="text-align: center;">approved by the O.M.B. or Council</th> <th style="text-align: center;">submitted but not yet approved by O.M.B. or Council</th> <th style="text-align: center;">forecast not yet submitted to the O.M.B or Council</th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> <th style="text-align: center;">3</th> <th style="text-align: center;">4</th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> </tr> </thead> <tbody> <tr> <td>Estimated to take place</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">in 1992</td> <td style="text-align: right;">58</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="padding-left: 20px;">in 1993</td> <td style="text-align: right;">59</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="padding-left: 20px;">in 1994</td> <td style="text-align: right;">60</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="padding-left: 20px;">in 1995</td> <td style="text-align: right;">61</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="padding-left: 20px;">in 1996</td> <td style="text-align: right;">62</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">63</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> </tbody> </table>						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 1992	58	-	-	-	-	in 1993	59	-	-	-	-	in 1994	60	-	-	-	-	in 1995	61	-	-	-	-	in 1996	62	-	-	-	-	Total	63	-	-	-	-
		long term financing requirements																																																																					
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Total	63	-	-	-	-																																																																		

1990 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

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STATISTICAL DATA

For the year ended December 31, 1990.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	201,440	169,602		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1990 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	1990 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer						
In this municipality		44	236	42,046	7,420	
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, 1989		67	59,000	-	59,000	
Approved in 1990		68	-	175,000	175,000	
Financed in 1990		69	-	175,000	175,000	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1990		71	59,000	-	59,000	
Applications submitted but not approved as at Decemeber 31, 1990		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1991	1992	1993	1994	1995
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		970,000	1,020,000	1,070,000	1,120,000	1,175,000