

# **1992 FINANCIAL INFORMATION RETURN**

**MUNICIPAL CODE: 52001**

**MUNICIPALITY OF: Cosby Mason and Martland Tp**

# 1992 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cosby Mason and Martland Tp

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For the year ended December 31, 1992.

		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	896,462	-	436,860	459,602
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>896,462</b>	<b>-</b>	<b>436,860</b>	<b>459,602</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	-	-	-	-
Canada Enterprises	8	1,377	-	-	1,377
Ontario					
The Municipal Tax Assistance Act	9	8,531	-		8,531
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	8,104	-	4,116	3,988
Ontario Hydro	13	6,209	-	-	6,209
Liquor Control Board of Ontario	14	1,796	-	-	1,796
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	<b>18</b>	<b>26,017</b>	<b>-</b>	<b>4,116</b>	<b>21,901</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
<b>Subtotal</b>	<b>28</b>	<b>253,980</b>	<b>-</b>	<b>-</b>	<b>253,980</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	191,039			191,039
Canada specific grants	30	3,740			3,740
Other municipalities - grants and fees	31	13,379			13,379
Fees and service charges	32	151,780			151,780
<b>Subtotal</b>	<b>33</b>	<b>359,938</b>			<b>359,938</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	9,098	-	-	9,098
Fines	37	-			-
Penalties and interest on taxes	38	31,157			31,157
Investment income - from own funds	39	-			-
- other	40	4,219			4,219
Sales of publications, equipment, etc	42	12,000			12,000
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	7,350			7,350
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
<b>Subtotal</b>	<b>50</b>	<b>63,824</b>	<b>-</b>	<b>-</b>	<b>63,824</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>1,600,221</b>	<b>-</b>	<b>440,976</b>	<b>1,159,245</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1992.

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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	346,273	41,770	15,340	267.568000	314.786000	92,652	13,149	4,828	723	285	85	111,722
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						344,083	65,786	20,244	1,712	900	4,135	436,860





# 1992 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

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
		\$	\$	\$	\$
<b>General Government</b>	1	-	2,550	-	11,742
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	2,313
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	-	2,313
<b>Transportation services</b>					
Roadways	8	107,900	-	-	1,524
Winter Control	9	22,000	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	129,900	-	-	1,524
<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	-	-	-	19,467
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	5,213
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	24,680
<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	6,000	-	7,519	96,374
Libraries	38	8,063	1,190	-	623
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	14,063	1,190	7,519	96,997
<b>Planning and Development</b>					
Planning and Development	41	47,076	-	5,860	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	14,524
--	46	-	-	-	-
<b>Subtotal</b>	47	47,076	-	5,860	14,524
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	191,039	3,740	13,379	151,780

# 1992 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Cosby Mason and Martland Tp

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For the year ended December 31, 1992.

		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	131,670	-	123,316	20,606	405	-	275,997
<b>Protection to Persons and Property</b>								
Fire	2	21,380	24,390	41,017	13,281	-	-	100,068
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	3,598	-	788	-	-	-	4,386
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	24,978	24,390	41,805	13,281	-	-	104,454
<b>Transportation services</b>								
Roadways	8	123,127	-	83,617	45,674	-	-	252,418
Winter Control	9	25,519	-	25,844	-	-	-	51,363
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	9,489	9,864	-	-	19,353
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	148,646	-	118,950	55,538	-	-	323,134
<b>Environmental services</b>								
Sanitary Sewer System	16	-	-	62,169	-	-	-	62,169
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	10,645	-	12,784	-	-	-	23,429
Garbage Disposal	20	3,071	-	12,812	1,601	-	-	17,484
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	13,716	-	87,765	1,601	-	-	103,082
<b>Health Services</b>								
Public Health Services	24	7,106	-	5,522	-	11,751	-	24,379
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	3,390	-	32	-	-	-	3,422
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	10,496	-	5,554	-	11,751	-	27,801
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	79,189	-	79,189
Assistance to Aged Persons	32	-	-	-	-	5,800	-	5,800
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	84,989	-	84,989
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	64,043	4,734	91,336	11,721	-	-	171,834
Libraries	38	28,447	-	14,890	-	-	-	43,337
Other Cultural	39	-	-	-	-	-	-	-
<b>Subtotal</b>	40	92,490	4,734	106,226	11,721	-	-	215,171
<b>Planning and Development</b>								
Planning and Development	41	50,084	-	28,905	-	-	-	78,989
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	14,521	-	-	-	-	14,521
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	50,084	14,521	28,905	-	-	-	93,510
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	472,080	43,645	512,521	102,747	97,145	-	1,228,138

# 1992 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1992.

		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	102,747
Reserves and Reserve Funds	3	36,000
<b>Subtotal</b>	4	138,747
<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	-
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	-
Long Term Reserve Fund Loans	16	-
--	17	-
<b>Subtotal *</b>	18	-
<b>Grants and Loan Forgiveness</b>		
Ontario	20	198,867
Canada	21	-
Other Municipalities	22	-
<b>Subtotal</b>	23	198,867
<b>Other Financing</b>		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
<b>Subtotal</b>	32	-
<b>Total Sources of Financing</b>	33	337,614
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	337,614
<b>Subtotal</b>	36	337,614
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
<b>Subtotal</b>	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	-
<b>Total Applications</b>	42	337,614
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>		
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	-
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	-
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1992 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

Municipality

Cosby Mason and Martland Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	8,000	-	-	28,606
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	20,781
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	-	20,781
<b>Transportation services</b>					
Roadways	8	114,600	-	-	184,274
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	4,465	-	-	18,829
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	119,065	-	-	203,103
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	4,250	-	-	5,851
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	4,250	-	-	5,851
<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>Recreation and Cultural Services</b>					
Parks and Recreation	37	10,395	-	-	22,116
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	10,395	-	-	22,116
<b>Planning and Development</b>					
Planning and Development	41	57,157	-	-	57,157
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	57,157	-	-	57,157
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	198,867	-	-	337,614

# 1992 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, 1992.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	140,000
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
<b>Subtotal</b>	7	140,000
<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	-
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>Recreation and Cultural Services</b>		
Parks and Recreation	37	12,627
Libraries	38	-
Other Cultural	39	-
<b>Subtotal</b>	40	12,627
<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	44,578
--	46	-
<b>Subtotal</b>	47	44,578
Electricity	48	-
Gas	49	-
Telephone	50	-
<b>Total</b>	51	197,205

# 1992 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, 1992.

		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	57,205
: To Canada and agencies	2	-
: To other	3	140,000
<b>Subtotal</b>	4	197,205
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	197,205
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	57,205
Long term bank loans	18	140,000
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	21	-
--	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	59,500
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	59,500

# 1992 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, 1992.

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	63,579	202,148	
- share of integrated projects				49	-	-	
7. 1992 Debt Charges				principal		interest	
				1	2		
				\$	\$	\$	
Recovered from the consolidated revenue fund							
- general tax rates *				50	21,121	8,003	
- special are rates and special charges				51	-	-	
- benefitting landowners				52	10,085	4,436	
- 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>31,206</b>	<b>12,439</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
		\$	\$	\$	\$	\$	\$
1993	60	29,378	15,775	-	-	-	-
1994	61	28,601	13,426	-	-	-	-
1995	62	26,860	11,138	-	-	-	-
1996	63	24,945	8,990	-	-	-	-
1997	64	22,500	6,993	-	-	-	-
1998-2002	65	64,921	15,581	-	-	-	-
2003 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>197,205</b>	<b>71,903</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	
						\$	
1993						72	
1994						73	
1995						74	
1996						75	
1997						76	
<b>Total</b>						<b>77</b>	
10. Other notes (attach supporting schedules as required)							



# 1992 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

		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	-	91,270	2,387	-	93,657	88,687	4,744	226	-	93,657	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	161,457	1,514	-	162,971	158,329	2,458	2,184	-	162,971	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	67,394	1,753	-	69,147	65,127	3,854	166	-	69,147	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	114,108	1,093	-	115,201	111,722	1,939	1,540	-	115,201	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	-	434,229	6,747	-	440,976	423,865	12,995	4,116	-	440,976	-

# 1992 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, 1992.

		1 \$
<b>Balance at the beginning of the year</b>	1	215,354
<b>Revenues</b>		
Contributions from revenue fund	2	-
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	964
Investment income - from own funds	5	-
- other	6	78
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	1,042
<b>Expenditures</b>		
Transferred to capital fund	14	36,000
Transferred to revenue fund	15	7,350
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	43,350
<b>Balance at the end of the year for:</b>		
Reserves	23	169,299
Reserve Funds	24	3,747
<b>Total</b>	25	173,046
<b>Analysed as follows:</b>		
Working funds	26	129,110
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	21,131
- 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	-
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	3,747
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	140
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	173,046

# 1992 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, 1992.

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	279	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	9,156	
Ontario	3	64,597	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	26,656	business taxes
Taxes receivable			
Current year's levies	9	117,104	16,316
Previous year's levies	10	40,852	4,841
Prior year's levies	11	13,892	-
Penalties and interest	12	13,493	56
Less allowance for uncollectables (negative)	13	- 2,000	- 2,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	42,088	portion of line 20 for tax sale / tax registration
<b>Capital outlay to be recovered in future years</b>	19	197,205	
<b>Other long term assets</b>	20	-	-
<b>Total</b>	21	523,322	

# 1992 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, 1992.

LIABILITIES						
<b>Current Liabilities</b>						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	68,294				
School Boards	30	-				
Trade accounts payable	31	100,224				
Other	32	14,809				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	152,627				
- special area rates and special charges	35	-				
- benefitting landowners	36	44,578				
- 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	173,046				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	63,445				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	226				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	32,963				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
<b>Total</b>	59	523,322				



# 1992 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

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## STATISTICAL DATA

For the year ended December 31, 1992.

		balance of fund	loans outstanding				
		1	2				
		\$	\$				
<b>6.</b>	Ontario Home Renewal Plan trust fund at year end	<b>82</b>	185,686	133,116			
<b>7. Analysis of direct water and sewer billings as at December 31</b>							
		number of residential units	1992 billings residential units	all other properties	computer use only		
		1	2	3	4		
			\$	\$			
<b>Water</b>							
In this municipality		39	-	-	-		
In other municipalities (specify municipality)							
--		40	-	-	-		
--		41	-	-	-		
--		42	-	-	-		
--		43	-	-	-		
--		64	-	-	-		
		number of residential units	1992 billings residential units	all other properties	computer use only		
		1	2	3	4		
			\$	\$			
<b>Sewer</b>							
In this municipality		44	-	-	-		
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		<b>66</b>	-	254			
<b>8. Selected investments of own sinking funds as at December 31</b>							
		own municipality	other municipalities, school boards	Province	Federal		
		1	2	3	4		
		\$	\$	\$	\$		
Own sinking funds		<b>83</b>	-	-	-		
<b>9. Borrowing from own reserve funds</b>							
				1			
				\$			
Loans or advances due to reserve funds as at December 31				<b>84</b>	-		
<b>10. Joint boards consolidated by this municipality</b>							
		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	-	-	-		
<b>11. Applications to the Ontario Municipal Board or to Council</b>							
		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, 1991		67	59,000	-	59,000		
Approved in 1992		68	-	-	-		
Financed in 1992		69	-	-	-		
No long term financing necessary		70	-	-	-		
Approved but not financed as at December 31, 1992		71	59,000	-	59,000		
Applications submitted but not approved as at December 31, 1992		72	-	-	-		
<b>12. Forecast of total revenue fund expenditures</b>							
		1993	1994	1995	1996	1997	
		1	2	3	4	5	
		\$	\$	\$	\$	\$	
		<b>73</b>	1,290,000	1,350,000	1,420,000	1,490,000	1,570,000