

# **1995 FINANCIAL INFORMATION RETURN**

**MUNICIPAL CODE: 52001**

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

# 1995 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cosby Mason and Martland Tp

1  
3

For the year ended December 31, 1995.

|  |           | 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         | 1,116,467        | -                   | 548,334               | 568,133          |
| 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>1,116,467</b> | <b>-</b>            | <b>548,334</b>        | <b>568,133</b>   |
| <b>PAYMENTS IN LIEU OF TAXATION</b>                            |           |                  |                     |                       |                  |
| Canada   | 7         | -                | -                   | -                     | -                |
| Canada Enterprises   | 8         | 1,759            | -                   | 779                   | 980              |
| Ontario  |           |                  |                     |                       |                  |
| The Municipal Tax Assistance Act                               | 9         | 12,337           | -                   |                       | 12,337           |
| The Municipal Act, section 157                                 | 10        | -                | -                   |                       | -                |
| Other  | 11        | -                | -                   |                       | -                |
| Ontario Enterprises  |           |                  |                     |                       |                  |
| Ontario Housing Corporation                                    | 12        | 8,649            | -                   | 4,619                 | 4,030            |
| Ontario Hydro  | 13        | 4,155            | -                   | -                     | 4,155            |
| Liquor Control Board of Ontario                                | 14        | 803              | -                   | -                     | 803              |
| Other  | 15        | -                | -                   | -                     | -                |
| Municipal enterprises  | 16        | -                | -                   | -                     | -                |
| Other municipalities and enterprises                           | 17        | 206              | -                   | 206                   | -                |
| <b>Subtotal</b>  | <b>18</b> | <b>27,909</b>    | <b>-</b>            | <b>5,604</b>          | <b>22,305</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>241,226</b>   | <b>-</b>            | <b>-</b>              | <b>241,226</b>   |
| <b>REVENUES FOR SPECIFIC FUNCTIONS</b>                         |           |                  |                     |                       |                  |
| Ontario specific grants  | 29        | 265,497          |                     |                       | 265,497          |
| Canada specific grants   | 30        | 2,961            |                     |                       | 2,961            |
| Other municipalities - grants and fees                         | 31        | 9,048            |                     |                       | 9,048            |
| Fees and service charges                                       | 32        | 234,357          |                     |                       | 234,357          |
| <b>Subtotal</b>  | <b>33</b> | <b>511,863</b>   |                     |                       | <b>511,863</b>   |
| <b>OTHER REVENUES</b>  |           |                  |                     |                       |                  |
| Trailer revenue and licences                                   | 34        | -                |                     |                       | -                |
| Licences and permits   | 35        | 7,195            | -                   | -                     | 7,195            |
| Fines  | 37        | -                |                     |                       | -                |
| Penalties and interest on taxes                                | 38        | 41,982           |                     |                       | 41,982           |
| Investment income - from own funds                             | 39        | -                |                     |                       | -                |
| - other  | 40        | 35,643           |                     |                       | 35,643           |
| 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        | -                |                     |                       | -                |
| <b>Subtotal</b>  | <b>50</b> | <b>84,820</b>    | <b>-</b>            | <b>-</b>              | <b>84,820</b>    |
| <b>TOTAL REVENUE</b>   | <b>51</b> | <b>1,982,285</b> | <b>-</b>            | <b>553,938</b>        | <b>1,428,347</b> |



# ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Cosby Mason and Martland Tp

2LT - OP

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|  | LOCAL TAXABLE ASSESSMENT |                         |                              |          | MILL RATES              |   | TAXES LEVIED            |                              |          | SUPPLEMENTARY TAXES     |                              |          | TOTAL                    |
|--|--------------------------|-------------------------|------------------------------|----------|-------------------------|---|-------------------------|------------------------------|----------|-------------------------|------------------------------|----------|--------------------------|
|  | MAID                     | residential<br>and farm | commercial<br>and industrial | business | residential<br>and farm | commercial,<br>industrial and<br>business | residential<br>and farm | commercial<br>and industrial | business | residential<br>and farm | commercial<br>and industrial | business | total<br>columns 6 to 11 |
| General                                      | 0                        | -                       | -                            | -        | -                       | -   | -                       | -                            | -        | -                       | -                            | -        | -                        |
| <b>Subtotal Levied By Mill Rate</b>          | 0                        | -                       | -                            | -        | -                       | -   | -                       | -                            | -        | -                       | -                            | -        | -                        |
| Share Of Telephone And Telegraph Taxation    | 0                        | -                       | -                            | -        | -                       | -   | -                       | -                            | -        | -                       | -                            | -        | -                        |
| <b>Subtotal Special Charges On Tax Bills</b> | 0                        | -                       | -                            | -        | -                       | -   | -                       | -                            | -        | -                       | -                            | -        | -                        |
| <b>Total Taxation</b>                        | 0                        | -                       | -                            | -        | -                       | -   | -                       | -                            | -        | -                       | -                            | -        | -                        |
|  |                          |                         |                              |          |                         |   |                         |                              |          |                         |                              |          |                          |
|  |                          |                         |                              |          |                         |   |                         |                              |          |                         |                              |          |                          |
|  |                          |                         |                              |          |                         |   |                         |                              |          |                         |                              |          |                          |
|  |                          |                         |                              |          |                         |   |                         |                              |          |                         |                              |          |                          |
|  |                          |                         |                              |          |                         |   |                         |                              |          |                         |                              |          |                          |
|  |                          |                         |                              |          |                         |   |                         |                              |          |                         |                              |          |                          |

## II. Upper tier purposes



# ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Cosby Mason and Martland Tp

**2LT - OP**

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|   | LOCAL TAXABLE ASSESSMENT |                         |                              |          | MILL RATES              |   | TAXES LEVIED            |                              |          | SUPPLEMENTARY TAXES     |                              |          | TOTAL                    |
|---|--------------------------|-------------------------|------------------------------|----------|-------------------------|---|-------------------------|------------------------------|----------|-------------------------|------------------------------|----------|--------------------------|
|   | MAID                     | residential<br>and farm | commercial<br>and industrial | business | residential<br>and farm | commercial,<br>industrial and<br>business | residential<br>and farm | commercial<br>and industrial | business | residential<br>and farm | commercial<br>and industrial | business | total<br>columns 6 to 11 |
| <b>Secondary separate</b>                 |                          |                         |                              |          |                         |   |                         |                              |          |                         |                              |          |                          |
| General                                   | 0                        | 388,633                 | 49,676                       | 18,745   | 316.306000              | 372.125000                                | 122,927                 | 18,486                       | 6,975    | 570                     | -                            | -        | 148,958                  |
| Share Of Telephone And Telegraph Taxation | 0                        | -                       | -                            | -        | -                       | -   | -                       | 4,130                        | -        | -                       | -                            | -        | 4,130                    |
| <b>Total Taxation</b>                     | 0                        | -                       | -                            | -        | -                       | -   | 122,927                 | 22,616                       | 6,975    | 570                     | -                            | -        | 153,088                  |
| <b>Separate consolidated</b>              |                          |                         |                              |          |                         |   |                         |                              |          |                         |                              |          |                          |
|   |                          |                         |                              |          |                         |   |                         |                              |          |                         |                              |          |                          |
|   |                          |                         |                              |          |                         |   |                         |                              |          |                         |                              |          |                          |
|   |                          |                         |                              |          |                         |   |                         |                              |          |                         |                              |          |                          |
| <b>Total all school board taxation</b>    | 0                        |                         |                              |          |                         |   | 432,965                 | 84,921                       | 28,995   | 1,453                   | -                            | -        | 548,334                  |





# 1995 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

Municipality

Cosby Mason and Martland Tp

**3**

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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  | 62,000                        | 1,913            | -  | 21,970                         |
| <b>Protection to Persons and Property</b> |    |                               |                  |  |                                |
| Fire                                      | 2  | -                             | -                | -  | 1,761                          |
| Police                                    | 3  | -                             | -                | -  | -                              |
| Conservation Authority                    | 4  | -                             | -                | -  | -                              |
| Protective inspection and control         | 5  | -                             | -                | -  | -                              |
| Emergency measures                        | 6  | -                             | -                | -  | -                              |
| <b>Subtotal</b>                           | 7  | -                             | -                | -  | 1,761                          |
| <b>Transportation services</b>            |    |                               |                  |  |                                |
| Roadways                                  | 8  | 69,381                        | -                | -  | -                              |
| Winter Control                            | 9  | 48,828                        | -                | -  | -                              |
| Transit                                   | 10 | -                             | -                | -  | -                              |
| Parking                                   | 11 | -                             | -                | -  | -                              |
| Street Lighting                           | 12 | -                             | -                | -  | -                              |
| Air Transportation                        | 13 | -                             | -                | -  | -                              |
| --  | 14 | -                             | -                | -  | -                              |
| <b>Subtotal</b>                           | 15 | 118,209                       | -                | -  | -                              |
| <b>Environmental services</b>             |    |                               |                  |  |                                |
| Sanitary Sewer System                     | 16 | -                             | -                | -  | -                              |
| Storm Sewer System                        | 17 | -                             | -                | -  | -                              |
| Waterworks System                         | 18 | -                             | -                | -  | -                              |
| Garbage Collection                        | 19 | -                             | -                | -  | 22,475                         |
| Garbage Disposal                          | 20 | -                             | -                | -  | 24,382                         |
| Pollution Control                         | 21 | -                             | -                | -  | 36,951                         |
| --  | 22 | -                             | -                | -  | -                              |
| <b>Subtotal</b>                           | 23 | -                             | -                | -  | 83,808                         |
| <b>Health Services</b>                    |    |                               |                  |  |                                |
| Public Health Services                    | 24 | -                             | -                | -  | 20,344                         |
| Public Health Inspection and Control      | 25 | -                             | -                | -  | -                              |
| Hospitals                                 | 26 | -                             | -                | -  | -                              |
| Ambulance Services                        | 27 | -                             | -                | -  | -                              |
| Cemeteries                                | 28 | -                             | -                | -  | 4,828                          |
| --  | 29 | -                             | -                | -  | -                              |
| <b>Subtotal</b>                           | 30 | -                             | -                | -  | 25,172                         |
| <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 | 5,000                         | -                | -  | 96,047                         |
| Libraries                                 | 38 | 7,931                         | 1,048            | -  | 235                            |
| Other Cultural                            | 39 | -                             | -                | -  | -                              |
| <b>Subtotal</b>                           | 40 | 12,931                        | 1,048            | -  | 96,282                         |
| <b>Planning and Development</b>           |    |                               |                  |  |                                |
| Planning and Development                  | 41 | 72,357                        | -                | 9,048  | -                              |
| Commercial and Industrial                 | 42 | -                             | -                | -  | -                              |
| Residential Development                   | 43 | -                             | -                | -  | -                              |
| Agriculture and Reforestation             | 44 | -                             | -                | -  | -                              |
| Tile Drainage and Shoreline Assistance    | 45 | -                             | -                | -  | 5,364                          |
| --  | 46 | -                             | -                | -  | -                              |
| <b>Subtotal</b>                           | 47 | 72,357                        | -                | 9,048  | 5,364                          |
| Electricity                               | 48 | -                             | -                | -  | -                              |
| Gas                                       | 49 | -                             | -                | -  | -                              |
| Telephone                                 | 50 | -                             | -                | -  | -                              |
| <b>Total</b>                              | 51 | 265,497                       | 2,961            | 9,048  | 234,357                        |

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

## ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1995.

|   |    | 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  | 164,415                                       | -                             | 186,531   | 24,092                       | -                  | -                                 | 375,038               |
| <b>Protection to Persons and Property</b> |    |   |                               |   |                              |                    |                                   |                       |
| Fire                                      | 2  | 22,859  | 27,409                        | 27,173  | 8,439                        | -                  | -                                 | 85,880                |
| Police                                    | 3  | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Conservation Authority                    | 4  | 8,815   | -                             | 2,647   | -                            | -                  | -                                 | 11,462                |
| Protective inspection and control         | 5  | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Emergency measures                        | 6  | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 7  | 31,674  | 27,409                        | 29,820  | 8,439                        | -                  | -                                 | 97,342                |
| <b>Transportation services</b>            |    |   |                               |   |                              |                    |                                   |                       |
| Roadways                                  | 8  | 112,982                                       | -                             | 89,258  | 2,690                        | -                  | -                                 | 204,930               |
| Winter Control                            | 9  | 19,704  | -                             | 24,080  | -                            | -                  | -                                 | 43,784                |
| Transit                                   | 10 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Parking                                   | 11 | -   | -                             | 4,425   | -                            | -                  | -                                 | 4,425                 |
| Street Lighting                           | 12 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Air Transportation                        | 13 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --  | 14 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 15 | 132,686                                       | -                             | 117,763   | 2,690                        | -                  | -                                 | 253,139               |
| <b>Environmental services</b>             |    |   |                               |   |                              |                    |                                   |                       |
| Sanitary Sewer System                     | 16 | -   | -                             | 68,124  | -                            | -                  | -                                 | 68,124                |
| Storm Sewer System                        | 17 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Waterworks System                         | 18 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Garbage Collection                        | 19 | 9,772   | -                             | 44  | -                            | -                  | -                                 | 9,816                 |
| Garbage Disposal                          | 20 | 5,333   | -                             | 13,360  | 1,386                        | -                  | -                                 | 20,079                |
| Pollution Control                         | 21 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --  | 22 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 23 | 15,105  | -                             | 81,528  | 1,386                        | -                  | -                                 | 98,019                |
| <b>Health Services</b>                    |    |   |                               |   |                              |                    |                                   |                       |
| Public Health Services                    | 24 | 3,422   | -                             | 6,330   | -                            | 14,408             | -                                 | 24,160                |
| Public Health Inspection and Control      | 25 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Hospitals                                 | 26 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Ambulance Services                        | 27 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Cemeteries                                | 28 | 4,125   | -                             | 114   | -                            | -                  | -                                 | 4,239                 |
| --  | 29 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 30 | 7,547   | -                             | 6,444   | -                            | 14,408             | -                                 | 28,399                |
| <b>Social and Family Services</b>         |    |   |                               |   |                              |                    |                                   |                       |
| General Assistance                        | 31 | -   | -                             | -   | -                            | 92,406             | -                                 | 92,406                |
| Assistance to Aged Persons                | 32 | -   | -                             | -   | -                            | 2,740              | -                                 | 2,740                 |
| Assistance to Children                    | 33 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Day Nurseries                             | 34 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --  | 35 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 36 | -   | -                             | -   | -                            | 95,146             | -                                 | 95,146                |
| <b>Recreation and Cultural Services</b>   |    |   |                               |   |                              |                    |                                   |                       |
| Parks and Recreation                      | 37 | 93,194  | 4,699                         | 67,137  | 5,239                        | -                  | -                                 | 170,269               |
| Libraries                                 | 38 | 32,493  | -                             | 12,987  | 1,300                        | -                  | -                                 | 46,780                |
| Other Cultural                            | 39 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 40 | 125,687                                       | 4,699                         | 80,124  | 6,539                        | -                  | -                                 | 217,049               |
| <b>Planning and Development</b>           |    |   |                               |   |                              |                    |                                   |                       |
| Planning and Development                  | 41 | 64,314  | -                             | 45,803  | -                            | -                  | -                                 | 110,117               |
| Commercial and Industrial                 | 42 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Residential Development                   | 43 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Agriculture and Reforestation             | 44 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Tile Drainage and Shoreline Assistance    | 45 | -   | 5,364                         | -   | -                            | -                  | -                                 | 5,364                 |
| --  | 46 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 47 | 64,314  | 5,364                         | 45,803  | -                            | -                  | -                                 | 115,481               |
| Electricity                               | 48 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Gas                                       | 49 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Telephone                                 | 50 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Total</b>                              | 51 | 541,428                                       | 37,472                        | 548,013   | 43,146                       | 109,554            | -                                 | 1,279,613             |

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1995.

|  |    | 1<br>\$ |
|--|----|---------|
| <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  | 22,846  |
| Reserves and Reserve Funds   | 3  | -       |
| <b>Subtotal</b>  | 4  | 22,846  |
| <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 | -       |
| Other Loans from Ontario Capital Corporations  | 50 | -       |
| 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 | 6,962   |
| Canada   | 21 | 5,430   |
| Other Municipalities   | 22 | -       |
| <b>Subtotal</b>  | 23 | 12,392  |
| <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 | 35,238  |
| <b>Applications</b>  |    |         |
| <b>Own Expenditures</b>  |    |         |
| Short Term Interest Costs  | 34 | -       |
| Other  | 35 | 35,238  |
| <b>Subtotal</b>  | 36 | 35,238  |
| <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 | 35,238  |
| <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 | -       |

# 1995 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

Municipality

Cosby Mason and Martland Tp

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|   | CAPITAL GRANTS |               |                      | TOTAL OWN EXPENDITURES |
|---|----------------|---------------|----------------------|------------------------|
|   | Ontario Grants | Canada Grants | Other municipalities |                        |
|   | 1<br>\$        | 2<br>\$       | 3<br>\$              |                        |
| <b>General Government</b>                 | 1              | -             | -                    | 10,093                 |
| <b>Protection to Persons and Property</b> |                |               |                      |                        |
| Fire                                      | 2              | -             | -                    | 3,439                  |
| Police                                    | 3              | -             | -                    | -                      |
| Conservation Authority                    | 4              | -             | -                    | -                      |
| Protective inspection and control         | 5              | -             | -                    | -                      |
| Emergency measures                        | 6              | -             | -                    | -                      |
| <b>Subtotal</b>                           | 7              | -             | -                    | 3,439                  |
| <b>Transportation services</b>            |                |               |                      |                        |
| Roadways                                  | 8              | -             | -                    | 2,690                  |
| Winter Control                            | 9              | -             | -                    | -                      |
| Transit                                   | 10             | -             | -                    | -                      |
| Parking                                   | 11             | -             | -                    | -                      |
| Street Lighting                           | 12             | -             | -                    | -                      |
| Air Transportation                        | 13             | -             | -                    | -                      |
| --  | 14             | -             | -                    | -                      |
| <b>Subtotal</b>                           | 15             | -             | -                    | 2,690                  |
| <b>Environmental services</b>             |                |               |                      |                        |
| Sanitary Sewer System                     | 16             | -             | -                    | -                      |
| Storm Sewer System                        | 17             | -             | -                    | -                      |
| Waterworks System                         | 18             | -             | -                    | -                      |
| Garbage Collection                        | 19             | -             | -                    | 1,386                  |
| Garbage Disposal                          | 20             | -             | -                    | -                      |
| Pollution Control                         | 21             | -             | -                    | -                      |
| --  | 22             | -             | -                    | -                      |
| <b>Subtotal</b>                           | 23             | -             | -                    | 1,386                  |
| <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             | 5,430         | 5,430                | 16,098                 |
| Libraries                                 | 38             | -             | -                    | -                      |
| Other Cultural                            | 39             | -             | -                    | -                      |
| <b>Subtotal</b>                           | 40             | 5,430         | 5,430                | 16,098                 |
| <b>Planning and Development</b>           |                |               |                      |                        |
| Planning and Development                  | 41             | 1,532         | -                    | 1,532                  |
| Commercial and Industrial                 | 42             | -             | -                    | -                      |
| Residential Development                   | 43             | -             | -                    | -                      |
| Agriculture and Reforestation             | 44             | -             | -                    | -                      |
| Tile Drainage and Shoreline Assistance    | 45             | -             | -                    | -                      |
| --  | 46             | -             | -                    | -                      |
| <b>Subtotal</b>                           | 47             | 1,532         | -                    | 1,532                  |
| Electricity                               | 48             | -             | -                    | -                      |
| Gas                                       | 49             | -             | -                    | -                      |
| Telephone                                 | 50             | -             | -                    | -                      |
| <b>Total</b>                              | 51             | 6,962         | 5,430                | 35,238                 |

# 1995 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, 1995.

|   |    | 1      |
|---|----|--------|
|   |    | \$     |
| <b>General Government</b>                 | 1  | -      |
| <b>Protection to Persons and Property</b> |    |        |
| Fire                                      | 2  | 85,312 |
| Police                                    | 3  | -      |
| Conservation Authority                    | 4  | -      |
| Protective inspection and control         | 5  | -      |
| Emergency measures                        | 6  | -      |
| <b>Subtotal</b>                           | 7  | 85,312 |
| <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 | -      |
| 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 | -      |
| Agriculture and Reforestation             | 44 | -      |
| Tile Drainage and Shoreline Assistance    | 45 | 11,348 |
| --  | 46 | -      |
| <b>Subtotal</b>                           | 47 | 11,348 |
| Electricity                               | 48 | -      |
| Gas                                       | 49 | -      |
| Telephone                                 | 50 | -      |
| <b>Total</b>                              | 51 | 96,660 |

# 1995 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, 1995.

|  |    | 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  | 11,348  |
| : To Canada and agencies   | 2  | -       |
| : To other   | 3  | 85,312  |
| <b>Subtotal</b>  | 4  | 96,660  |
| Plus: All debt assumed by the municipality from others   | 5  | -       |
| Less: All debt assumed by others   |    |         |
| :Ontario - special purpose loans   | 80 | -       |
| :Ontario - Other   | 81 | -       |
| :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 | 96,660  |
| Amount reported in line 15 analyzed as follows:  |    |         |
| Sinking fund debentures  | 16 | -       |
| Installment (serial) debentures  | 17 | 11,347  |
| Long term bank loans   | 18 | 85,312  |
| 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  | 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  | 29 | -       |
| Ontario Clean Water Agency - sewer   | 30 | -       |
| - water  | 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 | 43,392  |
| 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 | 43,392  |

# 1995 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, 1995.

| 6. Ontario Clean Water Agency 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   | 51,435                               | 196,678                        |          |  |          |
| - share of integrated projects  |           |  |  | 49   | -                                    | -                              |          |  |          |
| 7. 1995 Debt Charges  |           |  |  | principal                                      |                                      | interest                       |          |  |          |
|   |           |  |  | 1  | 2                                    |                                |          |  |          |
|   |           |  |  | \$   | \$                                   | \$                             |          |  |          |
| Recovered from the consolidated revenue fund                                      |           |  |  |  |                                      |                                |          |  |          |
| - general tax rates   |           |  |  | 50   | 23,484                               | 8,624                          |          |  |          |
| - special are rates and special charges   |           |  |  | 51   | -                                    | -                              |          |  |          |
| - benefitting landowners  |           |  |  | 52   | 4,127                                | 1,237                          |          |  |          |
| - 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>27,611</b>                        | <b>9,861</b>                   |          |  |          |
| Line 78 includes:   |           |  |  |  |                                      |                                |          |  |          |
| Financing of one-time real estate purchase  |           |  |  | 90   | -                                    | -                              |          |  |          |
| Other lump sum (balloon) repayments of long term debt                             |           |  |  | 91   | -                                    | -                              |          |  |          |
| 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        |
|   |           |  |  | \$   | \$                                   | \$                             | \$       | \$                                       | \$       |
| 1996  |           |  |  | 21,956   | 6,250                                | -                              | -        | -  | -        |
| 1997  |           |  |  | 20,104   | 5,000                                | -                              | -        | -  | -        |
| 1998  |           |  |  | 19,500   | 3,550                                | -                              | -        | -  | -        |
| 1999  |           |  |  | 19,788   | 3,350                                | -                              | -        | -  | -        |
| 2000  |           |  |  | 15,312   | 3,000                                | -                              | -        | -  | -        |
| 2001 - 2005   |           |  |  | -  | -                                    | -                              | -        | -  | -        |
| 2006 onwards  |           |  |  | -  | -                                    | -                              | -        | -  | -        |
| interest to be earned on sinking funds *  | 69        |  |  | -  | -                                    | -                              | -        | -  | -        |
| Downtown revitalization program   | 70        |  |  | -  | -                                    | -                              | -        | -  | -        |
| <b>Total</b>  | <b>71</b> |  |  | <b>96,660</b>                                  | <b>21,150</b>                        | <b>-</b>                       | <b>-</b> | <b>-</b>                                 | <b>-</b> |
| * Includes interest to earned on Ontario Clean Water Agency debt retirement funds |           |  |  |  |                                      |                                |          |  |          |
| 9. Future principal payments on EXPECTED NEW debt                                 |           |  |  |  |                                      |                                |          |  |          |
|   |           |  |  | 1  |                                      |                                |          |  |          |
|   |           |  |  | \$   |                                      |                                |          |  |          |
| 1996  |           |  |  | 72   | -                                    |                                |          |  |          |
| 1997  |           |  |  | 73   | -                                    |                                |          |  |          |
| 1998  |           |  |  | 74   | -                                    |                                |          |  |          |
| 1999  |           |  |  | 75   | -                                    |                                |          |  |          |
| 2000  |           |  |  | 76   | -                                    |                                |          |  |          |
| <b>Total</b>  |           |  |  | <b>77</b>                                      | <b>-</b>                             |                                |          |  |          |
| 10. Other notes (attach supporting schedules as required)                         |           |  |  |  |                                      |                                |          |  |          |
| 11. Long term debt refinanced:  |           |  |  |  |                                      |                                |          |  |          |
|   |           |  |  | principal                                      |                                      | interest                       |          |  |          |
|   |           |  |  | 1  | 2                                    |                                |          |  |          |
|   |           |  |  | \$   | \$                                   |                                |          |  |          |
| Repayment of Provincial Special Assistance  |           |  |  | 92   | -                                    | -                              |          |  |          |



# 1995 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, 1995.

|                               |           | 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        | -                            | 109,920               | 100                 | -                                       | 110,020        | 106,459        | 2,753                            | 808                                | -                                       | 110,020        | -                      |
| --                            | 31        | -                            | -                     | -                   | -                                       | -              | -              | -                                | -                                  | -                                       | -              | -                      |
| Elementary separate (specify) |           |                              |                       |                     |   |                |                |                                  |                                    |   |                |                        |
| --                            | 40        | -                            | 202,177               | 705                 | -                                       | 202,882        | 195,091        | 5,429                            | 2,362                              | -                                       | 202,882        | -                      |
| --                            | 41        | -                            | -                     | -                   | -                                       | -              | -              | -                                | -                                  | -                                       | -              | -                      |
| --                            | 42        | -                            | -                     | -                   | -                                       | -              | -              | -                                | -                                  | -                                       | -              | -                      |
| Secondary Public (specify)    |           |                              |                       |                     |   |                |                |                                  |                                    |   |                |                        |
| --                            | 50        | -                            | 86,067                | 78                  | -                                       | 86,145         | 83,145         | 2,369                            | 631                                | -                                       | 86,145         | -                      |
| --                            | 51        | -                            | -                     | -                   | -                                       | -              | -              | -                                | -                                  | -                                       | -              | -                      |
| Secondary separate (specify)  |           |                              |                       |                     |   |                |                |                                  |                                    |   |                |                        |
| --                            | 70        | -                            | 154,321               | 570                 | -                                       | 154,891        | 148,958        | 4,130                            | 1,803                              | -                                       | 154,891        | -                      |
| --                            | 71        | -                            | -                     | -                   | -                                       | -              | -              | -                                | -                                  | -                                       | -              | -                      |
| --                            | 72        | -                            | -                     | -                   | -                                       | -              | -              | -                                | -                                  | -                                       | -              | -                      |
| <b>Total school boards</b>    | <b>36</b> | <b>-</b>                     | <b>552,485</b>        | <b>1,453</b>        | <b>-</b>                                | <b>553,938</b> | <b>533,653</b> | <b>14,681</b>                    | <b>5,604</b>                       | <b>-</b>                                | <b>553,938</b> | <b>-</b>               |

# 1995 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, 1995.

|  |    | 1<br>\$ |
|--|----|---------|
| <b>Balance at the beginning of the year</b>                | 1  | 176,223 |
| <b>Revenues</b>  |    |         |
| Contributions from revenue fund                            | 2  | 20,300  |
| Contributions from capital fund                            | 3  | -       |
| Development Charges Act                                    | 67 | -       |
| Lot levies and subdivider contributions                    | 60 | -       |
| Recreational land (the Planning Act)                       | 61 | -       |
| Investment income - from own funds                         | 5  | -       |
| - other  | 6  | -       |
| --   | 9  | -       |
| --   | 10 | -       |
| --   | 11 | -       |
| --   | 12 | -       |
| <b>Total revenue</b>                                       | 13 | 20,300  |
| <b>Expenditures</b>  |    |         |
| Transferred to capital fund                                | 14 | -       |
| Transferred to revenue fund                                | 15 | -       |
| Charges for long term liabilities - principal and interest | 16 | -       |
| --   | 63 | -       |
| --   | 20 | -       |
| --   | 21 | -       |
| <b>Total expenditure</b>                                   | 22 | -       |
| <b>Balance at the end of the year for:</b>                 |    |         |
| Reserves   | 23 | 192,426 |
| Reserve Funds  | 24 | 4,097   |
| <b>Total</b>   | 25 | 196,523 |
| <b>Analysed as follows:</b>                                |    |         |
| Working funds  | 26 | 121,610 |
| Contingencies  | 27 | -       |
| Ontario Clean Water Agency funds for renewals, etc         |    |         |
| - sewer  | 28 | -       |
| - water  | 29 | -       |
| Replacement of equipment                                   | 30 | -       |
| Sick leave   | 31 | 26,659  |
| Insurance  | 32 | -       |
| Workers' compensation                                      | 33 | -       |
| Capital expenditure - general administration               | 34 | 9,000   |
| - roads  | 35 | 12,299  |
| - sanitary and storm sewers                                | 36 | -       |
| - parks and recreation                                     | 64 | 2,000   |
| - library  | 65 | 2,300   |
| - other cultural   | 66 | -       |
| - water  | 38 | -       |
| - transit  | 39 | -       |
| - housing  | 40 | -       |
| - industrial development                                   | 41 | -       |
| - other and unspecified                                    | 42 | 15,140  |
| Development Charges Act                                    | 68 | -       |
| Lot levies and subdivider contributions                    | 44 | -       |
| Recreational land (the Planning Act)                       | 46 | 4,097   |
| 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 | -       |
| Police Commission  | 54 | 1,000   |
| Municipal Election   | 55 | -       |
| Business Improvement Area                                  | 56 | 2,000   |
| --   | 57 | -       |
| <b>Total</b>   | 58 | 196,523 |

# 1995 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, 1995.

|   |    | 1<br>\$ | 2<br>\$  |
|---|----|---------|--|
| <b>ASSETS</b>   |    |         |  |
| <b>Current assets</b>                                 |    |         |  |
| Cash  | 1  | 38,350  | -  |
| Accounts receivable                                   |    |         | portion of cash not<br>in chartered banks                |
| Canada  | 2  | 24,448  |  |
| Ontario   | 3  | 105,289 |  |
| Region or county                                      | 4  | -       |  |
| Other municipalities                                  | 5  | -       |  |
| School Boards   | 6  | 4,432   | portion of taxes   |
| Waterworks  | 7  | -       | receivable for   |
| Other (including unorganized areas)                   | 8  | 50,870  | business taxes   |
| Taxes receivable                                      |    |         |  |
| Current year's levies                                 | 9  | 157,287 | 8,331  |
| Previous year's levies                                | 10 | 80,194  | 1,781  |
| Prior year's levies                                   | 11 | 32,072  | -  |
| Penalties and interest                                | 12 | 30,143  | 830  |
| Less allowance for uncollectables (negative)          | 13 | - 1,449 | -  |
| Investments   |    |         |  |
| Canada  | 14 | -       |  |
| Provincial  | 15 | -       |  |
| Municipal   | 16 | -       |  |
| Other   | 17 | -       |  |
| Other current assets                                  | 18 | 38,548  | portion of line 20<br>for tax sale / tax<br>registration |
| <b>Capital outlay to be recovered in future years</b> | 19 | 96,660  |  |
| <b>Other long term assets</b>                         | 20 | -       | -  |
| <b>Total</b>  | 21 | 656,844 |  |

# 1995 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, 1995.

| 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 | 11,217  |  |  |  |  |
| Ontario  | 27 | 25,224  |  |  |  |  |
| Region or county   | 28 | -       |  |  |  |  |
| Other municipalities                                       | 29 | -       |  |  |  |  |
| School Boards  | 30 | 13,594  |  |  |  |  |
| Trade accounts payable                                     | 31 | 101,213 |  |  |  |  |
| Other  | 32 | 17,333  |  |  |  |  |
| Other current liabilities                                  | 33 | -       |  |  |  |  |
| <b>Net long term liabilities</b>                           |    |         |  |  |  |  |
| Recoverable from the Consolidated Revenue Fund             |    |         |  |  |  |  |
| - general tax rates  | 34 | 85,312  |  |  |  |  |
| - special area rates and special charges                   | 35 | -       |  |  |  |  |
| - benefitting landowners                                   | 36 | 11,348  |  |  |  |  |
| - 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 | 196,523 |  |  |  |  |
| <b>Accumulated net revenue (deficit)</b>                   |    |         |  |  |  |  |
| General revenue  | 42 | 168,323 |  |  |  |  |
| Special charges and special areas (specify)                |    |         |  |  |  |  |
| --   | 43 | -       |  |  |  |  |
| --   | 44 | -       |  |  |  |  |
| --   | 45 | -       |  |  |  |  |
| --   | 46 | -       |  |  |  |  |
| Consolidated local boards (specify)                        |    |         |  |  |  |  |
| Transit operations   | 47 | -       |  |  |  |  |
| Water operations   | 48 | -       |  |  |  |  |
| Libraries  | 49 | 1,395   |  |  |  |  |
| Cemetaries   | 50 | -       |  |  |  |  |
| Recreation, community centres and arenas                   | 51 | -       |  |  |  |  |
| --   | 52 | 25,361  |  |  |  |  |
| --   | 53 | -       |  |  |  |  |
| --   | 54 | -       |  |  |  |  |
| --   | 55 | -       |  |  |  |  |
| Region or county   | 56 | -       |  |  |  |  |
| School boards  | 57 | -       |  |  |  |  |
| Unexpended capital financing / (unfinanced capital outlay) | 58 | -       |  |  |  |  |
| <b>Total</b>   | 59 | 656,843 |  |  |  |  |

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

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## STATISTICAL DATA

For the year ended December 31, 1995.

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

|  |    |   |        |
|--|----|---|--------|
|  |    | continuous full time employees<br>December 31 |        |
|  |    | 1   | 2      |
|  |    | \$  | \$     |
| <b>2. Total expenditures during the year on:</b> |    |   |        |
| Wages and salaries                               | 14 | 254,966                                       | 99,222 |
| Employee benefits                                | 15 | 43,344  | 11,024 |

|   |  |           |                  |
|---|--|-----------|------------------|
|   |  | 1         |                  |
|   |  | \$        |                  |
| <b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>                                       |  |           |                  |
| Cash collections: Current year's tax  |  | 16        | 917,126          |
| Previous years' tax   |  | 17        | 96,347           |
| Penalties and interest  |  | 18        | 44,233           |
| <b>Subtotal</b>   |  | <b>19</b> | <b>1,057,706</b> |
| Discounts allowed   |  | 20        | -                |
| Tax adjustments under section 363 and 364 of the Municipal Act<br>- amounts added to the roll (negative)                |  | 22        | -                |
| - amounts written off   |  | 23        | 3,484            |
| Tax adjustments under sections 421, 441 and 442 of the Municipal Act<br>- recoverable from upper tier and school boards |  | 24        | -                |
| - recoverable from general municipal revenues   |  | 25        | -                |
| 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>1,061,190</b> |
| Amounts added to the tax roll for collection purposes only  |  | 30        | -                |
| Business taxes written off under subsection 441(1) of the Municipal Act   |  | 81        | -                |

|   |  |    |          |
|---|--|----|----------|
|   |  | 1  |          |
| <b>4. Tax due dates for 1995 (lower tier municipalities only)</b> |  |    |          |
| Interim billings: Number of installments                          |  | 31 | 2        |
| Due date of first installment (YYYYMMDD)                          |  | 32 | 19950313 |
| Due date of last installment (YYYYMMDD)                           |  | 33 | 19950410 |
| Final billings: Number of installments                            |  | 34 | 2        |
| Due date of first installment (YYYYMMDD)                          |  | 35 | 19950724 |
| Due date of last installment (YYYYMMDD)                           |  | 36 | 19950828 |
|   |  |    | \$       |
| Supplementary taxes levied with 1996 due date                     |  | 37 | -        |

|                         |           |                                  |                                   |   |  |
|-------------------------|-----------|----------------------------------|-----------------------------------|---|--|
|                         |           | 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 1996                 | 58        | -                                | -                                 | -   | -  |
| in 1997                 | 59        | -                                | -                                 | -   | -  |
| in 1998                 | 60        | -                                | -                                 | -   | -  |
| in 1999                 | 61        | -                                | -                                 | -   | -  |
| in 2000                 | 62        | -                                | -                                 | -   | -  |
| <b>Total</b>            | <b>63</b> | -                                | -                                 | -   | -  |

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

**12**  
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## STATISTICAL DATA

For the year ended December 31, 1995.

|   |  | balance of fund  |                                     | loans outstanding  |                       |
|---|--|--|-------------------------------------|--|-----------------------|
|   |  | 1  | 2                                   | 1  | 2                     |
|   |  | \$   | \$                                  | \$   | \$                    |
| <b>6.</b>   | Ontario Home Renewal Plan trust fund at year end | <b>82</b>  | 104,562                             | 80,440   |                       |
| <b>7. Analysis of direct water and sewer billings as at December 31</b>   |  |  |                                     |  |                       |
|   |  | number of residential units  | 1995 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  | 1995 billings residential units     | all other properties                                       | computer use only     |
|   |  | 1  | 2                                   | 3  | 4                     |
|   |  |  | \$                                  | \$   |                       |
| Sewer   | 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>  | -                                   | 253  |                       |
| <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   | 83   | -  | -                                   | -  | -                     |
| <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, 1994   | 67   | -  | -                                   | -  | -                     |
| Approved in 1995  | 68   | -  | -                                   | -  | -                     |
| Financed in 1995  | 69   | -  | -                                   | -  | -                     |
| No long term financing necessary  | 70   | -  | -                                   | -  | -                     |
| Approved but not financed as at December 31, 1995   | 71   | -  | -                                   | -  | -                     |
| Applications submitted but not approved as at Decemeber 31, 1995  | 72   | -  | -                                   | -  | -                     |
| <b>12. Forecast of total revenue fund expenditures</b>  |  |  |                                     |  |                       |
|   |  | 1996   | 1997                                | 1998   | 1999                  |
|   |  | 1  | 2                                   | 3  | 4                     |
|   |  | \$   | \$                                  | \$   | \$                    |
| 73  | 1,200,000  | 1,200,000  | 1,250,000                           | 1,250,000  | 1,300,000             |
| <b>13. Municipal procurement this year</b>  |  |  |                                     |  |                       |
|   |  |  | 1                                   | 2  |                       |
|   |  |  | \$                                  | \$   |                       |
| Total construction contracts awarded  | 85   | -  | -                                   | -  | -                     |
| Construction contracts awarded at \$100,000 or greater  | 86   | -  | -                                   | -  | -                     |

# 1995 FINANCIAL INFORMATION RETURN

## ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

Municipality

|             |
|-------------|
| Victoria Co |
|-------------|

For the year ended December 31, 1994.

|   |    | Principal<br>1<br>\$ |
|---|----|----------------------|
| <b>General Government</b>                 | 1  | -                    |
| <b>Protection to Persons and Property</b> |    |                      |
| <b>Fire</b>                               | 2  | -                    |
| Police                                    | 3  | -                    |
| Conservation Authority                    | 4  | -                    |
| Protective inspection and control         | 5  | -                    |
| Emergency measures                        | 6  | -                    |
| <b>Subtotal</b>                           | 7  | -                    |
| <b>Transportation services</b>            |    |                      |
| <b>Roadways</b>                           | 8  | -                    |
| Winter Control                            | 9  | -                    |
| Transit                                   | 10 | -                    |
| Parking                                   | 11 | -                    |
| Street Lighting                           | 12 | -                    |
| Air Transportation                        | 13 | -                    |
| --  | 14 | -                    |
| <b>Subtotal</b>                           | 15 | -                    |
| <b>Environmental services</b>             |    |                      |
| <b>Sanitary Sewer System</b>              | 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>                    |    |                      |
| <b>Public Health Services</b>             | 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>         |    |                      |
| <b>General Assistance</b>                 | 31 | -                    |

|   |    |   |
|---|----|---|
| Assistance to Aged Persons              | 32 | - |
| Assistance to Children                  | 33 | - |
| Day Nurseries                           | 34 | - |
| --                                      | 35 | - |
| <b>Subtotal</b>                         | 36 | - |
| <b>Recreation and Cultural Services</b> |    |   |
| <b>Parks and Recreation</b>             | 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 | - |
| Agriculture and Reforestation           | 44 | - |
| Tile Drainage and Shoreline Assistance  | 45 | - |
| --                                      | 46 | - |
| <b>Subtotal</b>                         | 47 | - |
| Electricity                             | 48 | - |
| Gas                                     | 49 | - |
| Telephone                               | 50 | - |
| <b>Total</b>                            | 51 | - |



