

1997 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 52001

MUNICIPALITY OF: Cosby Mason and Martland Tp

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Cosby Mason and Martland Tp

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For the year ended December 31, 1997.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	1,205,701	-	613,939	591,762
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	1,205,701	-	613,939	591,762
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	1,522	-	847	675
Ontario					
The Municipal Tax Assistance Act	9	11,012	-		11,012
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	9,083	-	5,053	4,030
Ontario Hydro	13	4,350	-	-	4,350
Liquor Control Board of Ontario	14	803	-	-	803
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	401	-	223	178
Subtotal	18	27,171	-	6,123	21,048
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	308,494			308,494
.....	61	-			-
Subtotal	69	308,494			308,494
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	92,755			92,755
Canada specific grants	30	1,437			1,437
Other municipalities - grants and fees	31	5,333			5,333
Fees and service charges	32	232,476			232,476
Subtotal	33	332,001			332,001
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	8,488	-	-	8,488
Fines	37	-			-
Penalties and interest on taxes	38	31,472			31,472
Investment income - from own funds	39	1,499			1,499
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	23,517			23,517
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	64,976	-	-	64,976
TOTAL REVENUE	51	1,938,343	-	620,062	1,318,281

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

Cosby Mason and Martland Tp

2LT - OP

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

II. Upper tier purposes

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

Cosby Mason and Martland Tp

2LT - OP

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	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	MAID	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
Secondary separate													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	393,764	46,167	17,740	799.408000	940.479000	314,778	43,419	16,684	3,409	-	-	378,290
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	9,044	-	-	-	-	9,044
Total Taxation	0	-	-	-	-	-	314,778	52,463	16,684	3,409	-	-	387,334
Total all school board taxation	0	-	-	-	-	-	485,909	92,271	31,600	4,159	-	-	613,939

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

Municipality

Cosby Mason and Martland Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	1,437	-	18,372
Protection to Persons and Property					
Fire	2	-	-	-	1,727
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	1,727
Transportation services					
Roadways	8	6,701	-	-	16,374
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	6,701	-	-	16,374
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	22,835
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	22,835
Health Services					
Public Health Services	24	-	-	-	20,888
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	4,315
--	29	-	-	-	-
Subtotal	30	-	-	-	25,203
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	2,000	-	-	117,315
Libraries	38	5,770	-	-	2,187
Other Cultural	39	-	-	-	2,894
Subtotal	40	7,770	-	-	122,396
Planning and Development					
Planning and Development	41	78,284	-	5,333	22,380
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	3,189
--	46	-	-	-	-
Subtotal	47	78,284	-	5,333	25,569
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	92,755	1,437	5,333	232,476

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

Cosby Mason and Martland Tp

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For the year ended December 31, 1997.

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	163,385	-	121,141	1,989	-	-	286,515
Protection to Persons and Property								
Fire	2	22,971	21,923	25,676	15,958	-	-	86,528
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	9,705	-	4,005	-	-	-	13,710
Protective inspection and control	5	-	-	-	-	-	-	-
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	32,676	21,923	29,681	15,958	-	-	100,238
Transportation services								
Roadways	8	148,045	-	133,044	49,464	-	-	330,553
Winter Control	9	25,787	-	28,503	-	-	-	54,290
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	6,465	-	-	-	6,465
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	173,832	-	168,012	49,464	-	-	391,308
Environmental services								
Sanitary Sewer System	16	-	-	66,603	-	-	-	66,603
Storm Sewer System	17	2,112	-	4,500	-	-	-	6,612
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	10,770	-	4,880	-	-	-	15,650
Garbage Disposal	20	2,342	-	13,668	115	-	-	16,125
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	15,224	-	89,651	115	-	-	104,990
Health Services								
Public Health Services	24	261	-	4,494	-	10,331	-	15,086
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	3,456	-	684	-	-	-	4,140
--	29	-	-	-	-	-	-	-
Subtotal	30	3,717	-	5,178	-	10,331	-	19,226
Social and Family Services								
General Assistance	31	-	-	-	-	75,145	-	75,145
Assistance to Aged Persons	32	-	-	-	-	4,260	-	4,260
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	79,405	-	79,405
Recreation and Cultural Services								
Parks and Recreation	37	94,830	-	109,264	-	-	-	204,094
Libraries	38	31,670	-	13,056	100	-	-	44,826
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	126,500	-	122,320	100	-	-	248,920
Planning and Development								
Planning and Development	41	63,324	-	25,111	1,511	-	-	89,946
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	3,189	-	-	-	-	3,189
--	46	-	-	-	-	-	-	-
Subtotal	47	63,324	3,189	25,111	1,511	-	-	93,135
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	578,658	25,112	561,094	69,137	89,736	-	1,323,737

1997 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1997.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	-
Reserves and Reserve Funds	3	-
Subtotal	4	-
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	-
Canada	21	-
Other Municipalities	22	-
Subtotal	23	-
Other Financing		
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	-
Subtotal	32	-
Total Sources of Financing	33	-
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	-
Subtotal	36	-
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund		
	41	-
Total Applications	42	-
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year		
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1997.

Municipality

Cosby Mason and Martland Tp

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	1,989
Protection to Persons and Property				
Fire	2	-	-	10,958
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
Subtotal	7	-	-	10,958
Transportation services				
Roadways	8	11,114	11,115	71,693
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	11,114	11,115	71,693
Environmental services				
Sanitary Sewer System	16	-	-	-
Storm Sewer System	17	-	-	-
Waterworks System	18	-	-	-
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	115
Pollution Control	21	-	-	-
--	22	-	-	-
Subtotal	23	-	-	115
Health Services				
Public Health Services	24	-	-	-
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	-
--	29	-	-	-
Subtotal	30	-	-	-
Social and Family Services				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
Subtotal	36	-	-	-
Recreation and Cultural Services				
Parks and Recreation	37	-	-	-
Libraries	38	-	-	-
Other Cultural	39	-	-	-
Subtotal	40	-	-	-
Planning and Development				
Planning and Development	41	-	-	1,511
Commercial and Industrial	42	-	-	-
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	383,060
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
Subtotal	47	-	-	384,571
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
Total	51	11,114	11,115	469,326

1997 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, 1997.

		1
		\$
General Government	1	-
Protection to Persons and Property		
Fire	2	47,352
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	47,352
Transportation services		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	-
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	4,253
--	46	-
Subtotal	47	4,253
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	51,605

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Municipality

Cosby Mason and Martland Tp

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For the year ended December 31, 1997.

		1 \$
1. Calculation of the Debt Burden of the Municipality		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	4,253
: To Canada and agencies	2	-
: To other	3	47,352
Subtotal	4	51,605
Plus: All debt assumed by the municipality from others		
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
Subtotal	9	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
Subtotal	14	-
Total	15	51,605
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	-
Long term bank loans	18	47,352
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	4,253
Long term reserve fund loans	23	-
--	24	-
\$		
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars - Canadian dollar equivalent included in line 15 above		
- par value of this amount in U.S. dollars	25	-
Other - Canadian dollar equivalent included in line 15 above	26	-
- par value of this amount in _____	27	-
28	28	-
\$		
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds		
Ontario Clean Water Agency - sewer	29	-
- water	30	-
31	31	-
\$		
4. Actuarial balance of own sinking funds at year end		
32	32	-
\$		
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits		
33	33	17,050
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
Total	45	17,050

1997 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1997.

6. Ontario Clean Water Agency Provincial Projects		accumulated	total				
		surplus (deficit)	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	-	-	-			
- share of integrated projects	49	43,792	169,475	4,331			
7. 1997 Debt Charges							
		principal		interest			
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund							
- general tax rates	50	18,980	2,943				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	2,638	551				
- user rates (consolidated entities)	53	-	-				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	21,618	3,494				
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
		\$	\$	\$	\$	\$	\$
1998		19,500	2,750	-	-	-	-
1999		19,753	1,550	-	-	-	-
2000		12,352	300	-	-	-	-
2001		-	-	-	-	-	-
2002		-	-	-	-	-	-
2003-2007		-	-	-	-	-	-
2008 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	51,605	4,600	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1998						72	-
1999						73	-
2000						74	-
2001						75	-
2002						76	-
Total						77	-
10. Other notes (attach supporting schedules as required)							
11. Long term debt refinanced:							
		principal		interest			
		1	2				
		\$	\$				
Repayment of Provincial Special Assistance	92	-	-				
Other long term debt refinanced	93	-	-				

1997 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, 1997.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	-	-	-	-	-	-	-	-	-	-	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	-	-	-	-	-	-	-	-	-	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	0	-	-	-	-	-	-	-	-	-	-	-
--	1	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	0	-	-	-	-	-	-	-	-	-	-	-
--	1	-	-	-	-	-	-	-	-	-	-	-
--	2	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	615,903	4,159	-	620,062	598,205	15,734	6,123	-	620,062	-

1997 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, 1997.

		1 \$
Balance at the beginning of the year	1	324,598
Revenues		
Contributions from revenue fund	2	5,100
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	463
Investment income - from own funds	5	42
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	5,605
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	23,517
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	23,517
Balance at the end of the year for:		
Reserves	23	294,352
Reserve Funds	24	12,334
Total	25	306,686
Analysed as follows:		
Reserves and discretionary reserve funds:		
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	14,885
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	24,000
- roads	35	32,299
- sanitary and storm sewers	36	-
- parks and recreation	64	7,000
- library	65	16,000
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	35,140
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	12,334
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	10,418
--	53	1,000
--	54	2,000
--	55	30,000
--	56	-
--	57	-
Total	58	306,686

1997 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, 1997.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	8,266	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	27,344	
Ontario	3	41,085	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	38,353	business taxes
Taxes receivable			
Current year's levies	9	147,336	
Previous year's levies	10	55,684	-
Prior year's levies	11	12,505	-
Penalties and interest	12	15,748	-
Less allowance for uncollectables (negative)	13	1,449	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	49,797	portion of line 20 for tax sale / tax resistration
Capital outlay to be recovered in future years	19	51,605	
Other long term assets	20	-	-
Total	21	429,742	

1997 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, 1997.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	248,157				
Accounts payable and accrued liabilities						
Canada	26	12,779				
Ontario	27	2,865				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	234				
Trade accounts payable	31	81,816				
Other	32	23,968				
Other current liabilities	33	5,173				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	47,352				
- special area rates and special charges	35	-				
- benefitting landowners	36	4,253				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	306,686				
Accumulated net revenue (deficit)						
General revenue	42	3,354				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	140				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	76,025				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	383,060				
Total	59	429,742				

1997 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

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STATISTICAL DATA

For the year ended December 31, 1997.

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

		continuous full time employees December 31	
		1	2
		\$	\$
		other	
2. Total expenditures during the year on:			
Wages and salaries	14	375,499	120,048
Employee benefits	15	64,098	19,013

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax		16	1,054,328
Previous years' tax		17	122,014
Penalties and interest		18	29,858
	Subtotal	19	1,206,200
Discounts allowed		20	-
Tax adjustments under section 362 and 263 of the Municipal Act			
- amounts added to the roll (negative)		22	
- amounts written off		23	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act			
- recoverable from upper tier and school boards			
- recoverable from general municipal revenues		24	
- 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	
	Total reductions	29	
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	
4. Tax due dates for 1997 (lower tier municipalities only)			
Interim billings: Number of installments		31	2
Due date of first installment (YYYYMMDD)		32	19,970,326
Due date of last installment (YYYYMMDD)		33	19,970,430
Final billings: Number of installments		34	2
Due date of first installment (YYYYMMDD)		35	19,970,730
Due date of last installment (YYYYMMDD)		36	19,970,827
			\$
Supplementary taxes levied with 1998 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
		\$	\$	\$	\$
5. Projected capital expenditures and long term financing requirements as at December 31					
Estimated to take place					
in 1998	58	-	-	-	-
in 1999	59	-	-	-	-
in 2000	60	-	-	-	-
in 2001	61	-	-	-	-
in 2002	62	-	-	-	-
	Total	63	-	-	-

1997 FINANCIAL INFORMATION RETURN

Municipality

Cosby Mason and Martland Tp

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17

STATISTICAL DATA

For the year ended December 31, 1997.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	79,983	55,533		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1997 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	1997 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		66	-	270		
8. Selected investments of own sinking funds as at December 31						
		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
Own sinking funds	In this municipality	83	-	-	-	
9. Borrowing from own reserve funds						
Loans or advances due to reserve funds as at December 31			84	-	1 \$	
10. Joint boards consolidated by this municipality						
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
name of joint boards	In this municipality	53	-	-	-	
	--	54	-	-	-	
	--	55	-	-	-	
	--	56	-	-	-	
	--	57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
Approved but not financed as at December 31, 1996	In this municipality	67	-	-	-	
	In other municipalities (specify municipality)					
	--	68	-	-	-	
	--	69	-	-	-	
	--	70	-	-	-	
	--	71	-	-	-	
	--	72	-	-	-	
12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
73	In this municipality	1,300,000	1,350,000	1,350,000	1,350,000	1,350,000
13. Municipal procurement this year						
			1	2		
			\$	\$		
Total construction contracts awarded	In this municipality	85	5	330,501		
	In other municipalities (specify municipality)					
	--	86	2	215,701		