

# 1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 39001

MUNICIPALITY OF: Mosa Tp

## ANALYSIS OF REVENUE FUND REVENUES

		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	867,682	351,124	320,557	196,001
Direct water billings on ratepayers -- own municipality	2	29,844	-		29,844
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	897,526	351,124	320,557	225,845
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	1,604	-		1,604
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	921	-	-	921
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	6,801	2,223	-	4,578
Subtotal	18	9,326	2,223	-	7,103
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	466,000			466,000
Special Transition Assistance	63	58,000			58,000
Special Circumstances Fund	64	17,460			17,460
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	541,460			541,460
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	6,196			6,196
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	23,375			23,375
Fees and service charges	32	57,865			57,865
Subtotal	33	87,436			87,436
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	10,334	-	-	10,334
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	20,546			20,546
Investment income - from own funds	39	15,945			15,945
- other	40	-			-
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	50,798			50,798
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-	-		
--	47	-	-		
--	48	-	-		
Subtotal	50	97,623	-	-	97,623
TOTAL REVENUE	51	1,633,371	353,347	320,557	959,467

## Mosa Tp



## ANALYSIS OF TAXATION - OWN PURPOSES

For the year ended December 31, 1998.

Municipality

## Mosa Tp

## 2LT - OP

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ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Mosa Tp
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2LT - SB  
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Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	219,518	193,771	300	24,848	599
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	65,406	54,811	646	9,948	1
Managed Forest	0.115000	202	184	-	18	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	285,126	248,766	946	34,814	600
Subtotal Commercial		13,204	10,453	52	2,615	84
Subtotal Industrial		3,789	3,000	15	750	24
Pipeline	1.911800	22,406	17,738	88	4,437	143
Other	-	-	-	-	-	-
Supplementary Taxes	-	7,565	7,019	24	483	39
Subtotal levied by tax rate		316,960	272,938	1,077	42,133	812
Railway rights-of-way		3,358	-	-	-	3,358
Utility transmission / distribution corridor		239	-	-	-	239
---		-	-	-	-	-
Subtotal special charges on tax bills		3,597	-	-	-	3,597
Total school board purposes		320,557	272,938	1,077	42,133	4,409

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

## This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Mosa 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	-	-	-	1,930
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	-
Transportation services					
Roadways	8	-	-	5,590	1,271
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	5,590	1,271
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	20
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	17,785	1,794
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	17,785	1,814
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	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	1,515	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	1,515	-	-	-
Planning and Development					
Planning and Development	41	-	-	-	9,568
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	4,348
Agriculture and Reforestation	44	4,681	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	38,934
--	46	-	-	-	-
Subtotal	47	4,681	-	-	52,850
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	6,196	-	23,375	57,865

		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	102,649	-	61,999	86,913	225	-	251,786
Protection to Persons and Property								
Fire	2	650	-	-	25,687	26,910	-	53,247
Police	3	-	-	98,913	-	-	-	98,913
Conservation Authority	4	-	-	-	-	2,765	-	2,765
Protective inspection and control	5	4,624	-	1,133	-	-	-	5,757
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	5,274	-	100,046	25,687	29,675	-	160,682
Transportation services								
Roadways	8	117,639	-	211,521	41,904	-	-	371,064
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	117,639	-	211,521	41,904	-	-	371,064
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	4,348	18,206	-	-	-	22,554
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	21,389	-	4,574	2,803	-	-	28,766
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	21,389	4,348	22,780	2,803	-	-	51,320
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	195	-	-	-	195
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	1,210	-	-	-	1,210
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	1,405	-	-	-	1,405
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	1,561	-	-	-	412	-	1,973
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	1,561	-	-	-	412	-	1,973
Planning and Development								
Planning and Development	41	10,931	-	-	-	-	-	10,931
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	8,779	9,910	-	-	-	-	18,689
Tile Drainage and Shoreline Assistance	45	-	38,934	-	-	-	-	38,934
--	46	-	-	-	-	-	-	-
Subtotal	47	19,710	48,844	-	-	-	-	68,554
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	268,222	53,192	397,751	157,307	30,312	-	906,784

1998 FINANCIAL INFORMATION RETURN		
Municipality		
Mosa Tp		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1998.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	3,369
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	27,001
Reserves and Reserve Funds	3	-
Subtotal	4	27,001
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	78,500
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	78,500
Grants and Loan Forgiveness		
Ontario	20	6,636
Canada	21	-
Other Municipalities	22	2,028
Subtotal	23	8,664
Other Financing		
Prepaid Special Charges	24	23,274
Proceeds From Sale of Land and Other Capital Assets	25	64,402
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	87,676
Total Sources of Financing	33	201,841
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	97,420
Subtotal	36	97,420
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	78,500
Subtotal	40	78,500
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	50,798
Total Applications	42	226,718
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	28,246
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	28,246
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	28,246
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Mosa Tp
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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	13,617
Protection to Persons and Property					
Fire	2	-	-	-	25,687
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	25,687
Transportation services					
Roadways	8	-	-	-	1,314
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	1,314
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	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
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	6,636	-	2,028	56,802
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	6,636	-	2,028	56,802
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	6,636	-	2,028	97,420

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Mosa Tp
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		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	-
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	14,895
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	14,895
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	-
Social Housing	90	-
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	6,754
--	46	218,541
Subtotal	47	-
Electricity	48	225,295
Gas	49	-
Telephone	50	-
Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Mosa Tp

		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	218,541
: To Canada and agencies		2	-
: To other		3	21,649
Subtotal		4	240,190
Plus: All debt assumed by the municipality from others		5	-
Less: All debt assumed by others			
:Ontario		6	-
:School boards		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	240,190
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Instalment (serial) debentures		17	240,190
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ontario Clean Water Agency		22	-
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		25	-
- par value of this amount in U.S. dollars		26	-
Other - Canadian dollar equivalent included in line 15 above		27	-
- par value of this amount in _____		28	-
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds		29	-
Ontario Clean Water Agency - sewer		30	-
- water		31	-
			\$
4. Actuarial balance of own sinking funds at year end		32	-
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits		33	-
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	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Mosa Tp
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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	-	-	-			
- share of integrated projects	49	-	-	-			
7. 1998 Debt Charges							
			principal	interest			
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund							
- general tax rates	50	-	-	-			
- special are rates and special charges	51	-	-	-			
- benefiting landowners	52	36,785	16,407				
- 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	36,785	16,407				
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
		\$	\$	\$	\$	\$	\$
1999	60	39,600	15,200	-	-	-	-
2000	61	35,000	13,600	-	-	-	-
2001	62	31,800	11,600	-	-	-	-
2002	63	28,500	9,700	-	-	-	-
2003	64	25,600	8,200	-	-	-	-
2004 - 2008	65	79,690	18,600	-	-	-	-
2009 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	240,190	76,900	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1999	72	-				-	
2000	73	-				-	
2001	74	-				-	
2002	75	-				-	
2003	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	-	-			-	-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Mosa Tp

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For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		356,213	- 5,087	351,126	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		2,221	-	2,221	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	358,434	- 5,087	353,347	351,124	-	2,223	-	353,347	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	358,434	- 5,087	353,347	351,124	-	2,223	-	353,347	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Mosa Tp

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

</										

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Mosa Tp
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10  
15

		1	\$
Balance at the beginning of the year	1	345,742	
Revenues			
Contributions from revenue fund	2	130,306	
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	-	
Total revenue	13	130,306	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	-	
Balance at the end of the year for:			
Reserves	23	387,696	
Reserve Funds	24	88,351	
Total	25	476,047	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	334,534	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	80,823	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	15,000	
- roads	35	20,590	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	25,100	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	-	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	476,047	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Mosa Tp
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16

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	440,652	-
Accounts receivable			
Canada	2	6,145	
Ontario	3	65,763	
Region or county	4	6,664	
Other municipalities	5	17,406	
School Boards	6	7,397	portion of taxes
Waterworks	7	4,118	receivable for
Other (including unorganized areas)	8	13,599	business taxes
Taxes receivable			
Current year's levies	9	102,736	
Previous year's levies	10	28,607	-
Prior year's levies	11	9,999	-
Penalties and interest	12	12,093	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	240,190	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	Total 21	955,369	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Mosa Tp
---------

For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	2,040		
Ontario	27	37,528		
Region or county	28	-		
Other municipalities	29	82,586		
School Boards	30	1,803		
Trade accounts payable	31	34,769		
Other	32	-		
Other current liabilities	33	5,124		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	240,190		
- 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	476,047		
Accumulated net revenue (deficit)				
General revenue	42	52,718		
Special charges and special areas (specify)				
--	43	805		
--	44	50,005		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 28,246		
Total	59	955,369		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	2	
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	-	
Libraries	11	-	
Planning	12	-	
Total	13	5	

		continuous full time employees December 31		other	
2. Total expenditures during the year on:		1	2		
		\$	\$		
Wages and salaries	14	138,800	19,725		
Employee benefits	15	36,248	4,931		

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16	758,413			
Previous years' tax	17	98,739			
Penalties and interest	18	25,169			
Subtotal	19	882,321			
Discounts allowed	20	-			
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts	25	2,382			
- recoverable from upper tier	90	5,087			
- recoverable from school boards	91	7,564			
Transfers to tax sale and tax registration accounts	26	-			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	28	-			
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act					
- deferrals	92	-			
- cancellations	93	-			
- other	94	-			
Rebates to eligible charities under section 442.1 of the Municipal Act					
- recoverable from general municipal accounts	95	-	-		
- recoverable from upper tier	96	-	-		
- recoverable from school boards	97	-	-		
Rebates under section 442.2 of the Municipal Act					
- commercial properties	98	-			
- industrial properties	99	-			
--	80	-			
Total reductions	29	897,354			
Amounts added to the tax roll for collection purposes only	30	6,147			
Business taxes written off under subsection 441(1) of the Municipal Act	81	-			

		1	
4. Tax due dates for 1998 (lower tier municipalities only)			
Interim billings:			
Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19,980,301	
Due date of last installment (YYYYMMDD)	33	19,980,601	
Final billings:			
Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19,980,930	
Due date of last installment (YYYYMMDD)	36	19,981,130	
		\$	
Supplementary taxes levied with 1999 due date	37	-	

5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	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 1999	58	-	-	-	-
in 2000	59	-	-	-	-
in 2001	60	-	-	-	-
in 2002	61	-	-	-	-
in 2003	62	-	-	-	-
Total	63	-	-	-	-

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding							
		1		2							
		\$		\$							
6. Ontario Home Renewal Plan trust fund at year end		82		4,260		3,800					
7. Analysis of direct water and sewer billings as at December 31											
		number of residential units		1998 billings residential units		all other properties		computer use only			
		1		2		3		4			
				\$		\$					
Water		39		59		29,844		-			
In this municipality											
In other municipalities (specify municipality)		40		-		-		-			
--		41		-		-		-			
--		42		-		-		-			
--		43		-		-		-			
--		64		-		-		-			
				number of residential units		1998 billings residential units		all other properties		computer use only	
				1		2		3		4	
						\$		\$			
Sewer		44		-		-		-		-	
In this municipality											
In other municipalities (specify municipality)		45		-		-		-		-	
--		46		-		-		-		-	
--		47		-		-		-		-	
--		48		-		-		-		-	
--		65		-		-		-		-	
								water		sewer	
								1		2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66				-				-	
8. Selected investments of own sinking funds as at December 31											
		own municipality		other municipalities, school boards		Province		Federal			
		1		2		3		4			
		\$		\$		\$		\$			
Own sinking funds		83		-		-		-		-	
9. Borrowing from own reserve funds										1	
										\$	
Loans or advances due to reserve funds as at December 31								84		-	
10. Joint boards consolidated by this municipality											
		total board expenditure		contribution from this municipality		this municipality's share of total municipal contributions		for computer use only			
		1		2		3		4			
		\$		\$		%					
name of joint boards		53		-		-		-		-	
--		54		-		-		-		-	
--		55		-		-		-		-	
--		56		-		-		-		-	
--		57		-		-		-		-	
11. Applications to the Ontario Municipal Board or to Council											
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone		other submitted to O.M.B.		other submitted to Council		total			
		1		2		4		3			
		\$		\$		\$		\$			
Approved but not financed as at December 31, 1997		67		-		222,977		-		222,977	
Approved in 1998		68		78,500		-		-		78,500	
Financed in 1998		69		78,500		-		-		78,500	
No long term financing necessary		70		-		-		-		-	
Approved but not financed as at December 31, 1998		71		-		222,977		-		222,977	
Applications submitted but not approved as at Decemeber 31, 1998		72		-		-		-		-	
12. Forecast of total revenue fund expenditures											
		1999		2000		2001		2002		2003	
		1		2		3		4		5	
		\$		\$		\$		\$		\$	
73		985,000		1,005,000		1,025,000		1,045,000		1,065,000	
13. Municipal procurement this year											
		1		2							
				\$							
Total construction contracts awarded		85		-		-		-		-	
Construction contracts awarded at \$100,000 or greater		86		-		-		-		-	

ANALYSIS OF USER FEES

Municipality

Mosa Tp

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1				38,934	Principal an
	2				4,348	Principal an
	3				9,000	Consent appl
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			52,282	
All other user fees		22			5,583	
	Total	23			57,865	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act

residential

1

multi-residential

2

commercial

3

office buildings

4

shopping centres

5

parking lots/  
vacant land

6

industrial

7

No. of years of the program

(#)

1

-

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

2

-

Properties increasing:

No. of properties affected within class

(#)

3

-

-

-

-

-

-

Total adjustments for the year

(\$)

4

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

5

-

-

-

-

-

-

- per cent value

(%)

6

-

-

-

-

-

-

Phase-in rate

(%)

7

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

8

-

-

-

-

-

-

Total adjustments for the year

(\$)

9

-

-

-

-

-

-

- dollar value

(\$)

10

-

-

-

-

-

-

- per cent value

(%)

11

-

-

-

-

-

-

Phase-in rate

(%)

12

-

-

-

-

-

-

large industrial

1

farmland

2

managed forest

3

pipeline

4

new multi-residential

5

No. of years of the program

(#)

13

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

14

Properties increasing:

No. of properties affected within class

(#)

15

-

-

-

-

-

Total adjustments for the year

(\$)

16

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

17

-

-

-

-

-

- per cent value

(%)

18

-

-

-

-

-

Phase-in rate

(%)

19

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

20

-

-

-

-

-

Total adjustments for the year

(\$)

21

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

22

-

-

-

-

-

- per cent value

(%)

23

-

-

-

-

-

Phase-in rate

(%)

24

-

-

-

-

-

2. Rebate programs under section 442.2 of the Municipal Act

commercial

1

office buildings

2

shopping centres

3

parking lots/  
vacant land

4

industrial

5

large industrial

6

No. of years of the program

(#)

25

-

-

-

-

-

-

Total no.of properties in class

(#)

26

-

-

-

-

-

-

No. of properties affected within class

(#)

27

-

-

-

-

-

-

Total adjustments for the year

(\$)

28

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

29

-

-

-

-

-

-

- per cent value

(%)

30

-

-

-

-

-

-

Assessment value to qualify:

- minimum

(\$)

31

-

-

-

-

-

-

- maximum

(\$)

32

-

-

-

-

-

-

3. 2.5% Capping programs under section 447.1 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/  
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

33

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

34

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

35

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

36

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

37

-

-

-

-

-

-

-

4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/  
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

38

-

-

-

-

-

-

-

Budgetary levy change

(%)

39

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

40

-

-

-

-

-

-

-

Total tax increase phase-ins for year

(\$)

41

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

42

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

43

-

-

-

-

-

-

-

Percentage used to determine decrease phase-in

(%)

44

-

-

-

-

-

-

-

Total tax decrease phase-ins for year

(\$)

45

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

46

-

-

-

-

-

-

-