

# 1989 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 12002

MUNICIPALITY OF: Deseronto T

# 1989 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Deseronto T

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For the year ended December 31, 1989.

		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	935,100	77,109	362,246	495,745		
Direct water billings on ratepayers -- own municipality	2	206,777	-		206,777		
-- other municipalities	3	-	-		-		
Sewer surcharge on direct water billings -- own municipality	4	170,693	-		170,693		
-- other municipalities	5	-	-	-	-		
<b>Subtotal</b>	<b>6</b>	<b>1,312,570</b>	<b>77,109</b>	<b>362,246</b>	<b>873,215</b>		
<b>PAYMENTS IN LIEU OF TAXATION</b>							
Canada	7	10,699	-	-	10,699		
Canada Enterprises	8	-	-	-	-		
Ontario							
The Municipal Tax Assistance Act	9	44,909	-		44,909		
The Municipal Act, section 157	10	-	-		-		
Other	11	-	-	-	-		
Ontario Enterprises							
Ontario Housing Corporation	12	20,809	1,759	8,293	10,757		
Ontario Hydro	13	576	81	-	495		
Liquor Control Board of Ontario	14	5,874	-	-	5,874		
Other	15	-	-	-	-		
Municipal enterprises	16	1,881	-	-	1,881		
Other municipalities and enterprises	17	-	-	-	-		
<b>Subtotal</b>	<b>18</b>	<b>84,748</b>	<b>1,840</b>	<b>8,293</b>	<b>74,615</b>		
<b>ONTARIO UNCONDITIONAL GRANTS</b>							
Per Household General	19						
Per Household Police	20						
Transitional amd special assistance	22	-	-	-	-		
Resource Equalization	23						
General Support	24						
Northern Special Support	25						
Apportionment Guarantee	26	-	-	-	-		
Revenue Guarantee	27						
<b>Subtotal</b>	<b>28</b>	<b>253,748</b>	<b>-</b>	<b>-</b>	<b>253,748</b>		
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>							
Ontario specific grants	29	58,184			58,184		
Canada specific grants	30	4,712			4,712		
Other municipalities - grants and fees	31	7,404			7,404		
Fees and service charges	32	150,685			150,685		
<b>Subtotal</b>	<b>33</b>	<b>220,985</b>			<b>220,985</b>		
<b>OTHER REVENUES</b>							
Trailer revenue and licences	34	-			-		
Licences and permits	35	3,645			-	-	3,645
Fines	37	4,894			4,894		
Penalties and interest on taxes	38	19,949			19,949		
Investment income - from own funds	39	-			-		
- other	40	34,602			34,602		
Sales of publications, equipment, etc	42	2,700			2,700		
Contributions from capital fund	43	-			-		
Contributions from reserves and reserve funds	44	1,500			1,500		
Contributions from non-consolidated entities	45	-			-		
--	46	-	-				
--	47	24,039	24,039				
--	48	-	-				
Sale of Land	49	-	-	-			
<b>Subtotal</b>	<b>50</b>	<b>91,329</b>	<b>-</b>	<b>-</b>	<b>91,329</b>		
<b>TOTAL REVENUE</b>	<b>51</b>	<b>1,963,380</b>	<b>78,949</b>	<b>370,539</b>	<b>1,513,892</b>		







# ANALYSIS OF TAXATION

For the year ended December 31, 1989.

Municipality

Deseronto T

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	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11	
	1	2	3	4	5	6	7	8	9	10	11	12	
MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	56,584	8,794	2,780	112.370000	132.200000	6,358	1,163	367	210	-	-	8,098
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						243,185	78,899	32,733	5,058	1,759	612	362,246





# 1989 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1989.

Municipality

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	10,458
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	13,228
Police	3	-	-	-	2,695
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	3,251
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	-	19,174
<b>Transportation services</b>					
Roadways	8	36,500	3,049	7,154	4,396
Winter Control	9	8,518	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	45,018	3,049	7,154	4,396
<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	-	-	-	8,148
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	8,148
<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	7,794	-	-	108,509
Libraries	38	5,372	-	250	-
Other Cultural	39	-	1,663	-	-
<b>Subtotal</b>	40	13,166	1,663	250	108,509
<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	58,184	4,712	7,404	150,685

# 1989 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Deseronto T
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For the year ended December 31, 1989.

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	107,006	-	88,950	17,563	-	2,000	211,519
<b>Protection to Persons and Property</b>								
Fire	2	22,685	-	12,122	3,765	-	7,000	45,572
Police	3	210,239	-	27,347	13,265	-	-	250,851
Conservation Authority	4	-	-	-	-	3,481	-	3,481
Protective inspection and control	5	17,480	-	2,298	-	-	-	19,778
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	250,404	-	41,767	17,030	3,481	7,000	319,682
<b>Transportation services</b>								
Roadways	8	47,731	-	21,196	143,979	-	-	212,906
Winter Control	9	-	-	7,285	-	-	-	7,285
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	20,288	546	-	-	20,834
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	47,731	-	48,769	144,525	-	-	241,025
<b>Environmental services</b>								
Sanitary Sewer System	16	-	-	190,448	-	-	1,000	191,448
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	210,214	-	-	6,000	204,214
Garbage Collection	19	-	-	52,354	-	-	-	52,354
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	-	-	453,016	-	-	5,000	448,016
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	5,155	-	-	-	5,155
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	-	-	5,155	-	-	-	5,155
<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	91,599	10,536	66,172	5,000	-	-	173,307
Libraries	38	10,006	-	11,609	3,458	-	-	25,073
Other Cultural	39	-	-	-	38,310	-	-	38,310
<b>Subtotal</b>	40	101,605	10,536	77,781	46,768	-	-	236,690
<b>Planning and Development</b>								
Planning and Development	41	-	-	16,494	-	-	-	16,494
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	-	-	16,494	-	-	-	16,494
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	506,746	10,536	731,932	225,886	3,481	-	1,478,581

# 1989 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1989.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	-
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	206,886
Reserves and Reserve Funds	3	34,742
<b>Subtotal</b>	4	241,628
<b>Long Term Liabilities Incurred</b>		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
<b>Subtotal *</b>	18	-
<b>Grants and Loan Forgiveness</b>		
Ontario	20	139,394
Canada	21	-
Other Municipalities	22	-
<b>Subtotal</b>	23	139,394
<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	381,022
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	381,022
<b>Subtotal</b>	36	381,022
<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	381,022
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	-
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	-
<b>To be Recovered From:</b>		
- 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	-

# 1989 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1989.

Municipality

Deseronto T

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	1	-	-	6,479
<b>Protection to Persons and Property</b>				
Fire	2	-	-	3,765
Police	3	-	-	20,765
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	-	-	24,530
<b>Transportation services</b>				
Roadways	8	81,000	-	229,335
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	546
Air Transportation	13	-	-	-
--	14	-	-	-
<b>Subtotal</b>	15	81,000	-	229,881
<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	20,438	-	40,408
Libraries	38	-	-	3,458
Other Cultural	39	37,956	-	76,266
<b>Subtotal</b>	40	58,394	-	120,132
<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	139,394	-	381,022

# 1989 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Deseronto T

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For the year ended December 31, 1989.

		1
		\$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
	<b>Subtotal 7</b>	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
	<b>Subtotal 15</b>	-
<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 23</b>	-
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
	<b>Subtotal 30</b>	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
	<b>Subtotal 36</b>	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	48,036
Libraries	38	-
Other Cultural	39	-
	<b>Subtotal 40</b>	48,036
<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 47</b>	-
Electricity	48	-
Gas	49	-
Telephone	50	-
	<b>Total 51</b>	48,036

# 1989 FINANCIAL INFORMATION RETURN

Municipality

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1989.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
: To Ontario and agencies	1	48,036
: To Canada and agencies	2	-
: To other	3	-
<b>Subtotal</b>	4	48,036
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
: Ontario	6	-
: Schoolboards	7	-
: Other municipalities	8	-
<b>Subtotal</b>	9	-
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	48,036
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	48,036
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	21	-
--	22	-
--	23	-
--	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	-
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	-

# 1989 FINANCIAL INFORMATION RETURN

Municipality

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1989.

6. Ministry of the Environment Provincial Projects		accumulated	total	debt
		surplus (deficit)	outstanding	charges
		1	2	3
		\$	\$	\$
Water projects - for this municipality only	46	3,745	417,848	52,210
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	296,064	433,126	40,494
- share of integrated projects	49	-	-	-

7. 1989 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	5,968	4,568		
- special are rates and special charges	51	-	-		
- benefitting landowners	52	-	-		
- 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>5,968</b>	<b>4,568</b>		

8. Future principal and interest payments on EXISTING net debt		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1990	60	6,473	4,063	-	-	-	-
1991	61	7,020	3,516	-	-	-	-
1992	62	7,614	2,922	-	-	-	-
1993	63	8,258	2,278	-	-	-	-
1994	64	8,957	1,579	-	-	-	-
1995-1999	65	9,714	822	-	-	-	-
2000 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>48,036</b>	<b>15,180</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

9. Future principal payments on EXPECTED NEW debt		1
		\$
1990	72	-
1991	73	-
1992	74	-
1993	75	-
1994	76	-
<b>Total</b>	<b>77</b>	<b>-</b>

10. Other notes (attach supporting schedules as required)

# 1989 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1989.

	Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year	
	1	2	3	4	5	6	8	9	10	12	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>UPPER TIER</b>												
Included in general tax rate for upper tier purposes												
General requisition	1	48,702	1,575	50,277								
Special pupose requisitions												
Water rate	2	-	-	-								
Transit rate	3	-	-	-								
Sewer rate	4	-	-	-								
Library rate	5	-	-	-								
Road rate	6	28,617	-	28,617								
--	7	-	-	-								
--	8	-	-	-								
Payments in lieu of taxes	9	-	-	-								
Telephone and telegraph taxation	10	-	-	-								
<b>Subtotal levied by mill rate -- general</b>	11	112	77,319	1,575	78,894	74,141	2,968	-	1,840	-	78,949	167
<b>Special purpose requisitions</b>												
Water	12	-	-	-								
Transit	13	-	-	-								
Sewer	14	-	-	-								
Library	15	-	-	-								
--	16	-	-	-								
--	17	-	-	-								
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-	
<b>Speical charges</b>	19	-	-	-	-	-	-	-	-	-	-	
<b>Direct water billings</b>	20	-	-	-	-	-	-	-	-	-	-	
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	
<b>Total region or county</b>	22	112	77,319	1,575	78,894	74,141	2,968	-	1,840	-	78,949	167

# 1989 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1989.

		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	625	184,026	3,706	-	187,732	176,449	6,984	3,900	-	187,333	1,024
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	192	9,428	238	-	9,666	9,164	-	502	-	9,666	192
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	35	161,211	3,275	-	164,486	155,938	5,613	3,447	-	164,998	547
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	8,332	210	-	8,542	8,098	-	444	-	8,542	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	<b>782</b>	<b>362,997</b>	<b>7,429</b>	<b>-</b>	<b>370,426</b>	<b>349,649</b>	<b>12,597</b>	<b>8,293</b>	<b>-</b>	<b>370,539</b>	<b>669</b>

# 1989 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Deseronto T

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For the year ended December 31, 1989.

		1 \$
<b>Balance at the beginning of the year</b>	1	207,167
<b>Revenues</b>		
Contributions from revenue fund	2	19,000
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	1,052
- other	6	-
--	9	2,000
--	10	-
--	11	13,500
--	12	-
<b>Total revenue</b>	13	35,552
<b>Expenditures</b>		
Transferred to capital fund	14	34,742
Transferred to revenue fund	15	1,500
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	36,242
<b>Balance at the end of the year for:</b>		
Reserves	23	177,478
Reserve Funds	24	28,999
<b>Total</b>	25	206,477
<b>Analysed as follows:</b>		
Working funds	26	76,102
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workmens' compensation	33	-
Capital expenditure - general administration	34	30,200
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	15,499
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	41,632
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	-
--	53	-
--	54	-
--	55	-
--	56	43,044
--	57	-
<b>Total</b>	58	206,477

# 1989 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1989.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	146,468	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	1,742	
Ontario	3	39,006	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	60,457	receivable for
Other (including unorganized areas)	8	41,861	business taxes
Taxes receivable			
Current year's levies	9	119,614	747
Previous year's levies	10	19,663	646
Prior year's levies	11	13,907	1,501
Penalties and interest	12	17,483	630
Less allowance for uncollectables (negative)	13	- 2,843	- 2,843
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	1,265	portion of line 20 for tax sale / tax registration
<b>Capital outlay to be recovered in future years</b>	19	48,036	
<b>Other long term assets</b>	20	-	-
<b>Total</b>	21	506,659	

# 1989 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1989.*

LIABILITIES						portion of loans not from chartered banks
<b>Current Liabilities</b>						
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	23,567				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	5				
Trade accounts payable	31	58,692				
Other	32	4,040				
Other current liabilities	33	28,453				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	48,036				
- special area rates and special charges	35	-				
- benefitting landowners	36	-				
- 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	206,477				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	58,461				
Special charges and special areas (specify)						
--	43	111,223				
--	44	4,891				
--	45	28,731				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	5,588				
Cemetaries	50	6,849				
Recreation, community centres and arenas	51	20,390				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	167				
School boards	57	669				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
<b>Total</b>	59	506,659				

# 1989 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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## STATISTICAL DATA

For the year ended December 31, 1989.

	1	
<b>1. Number of continuous full time employees as at December 31</b>		
Administration	1	3
Non-line Department Support Staff	2	1
Fire	3	-
Police	4	4
Transit	5	-
Public Works	6	2
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	3
Libraries	11	1
Planning	12	-
<b>Total</b>	<b>13</b>	<b>14</b>

	continuous full time employees December 31		other
	1	2	
	\$	\$	
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	352,019	91,161
Employee benefits	15	61,220	2,346

	1	
		\$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	810,638
Previous years' tax	17	55,028
Penalties and interest	18	12,328
<b>Subtotal</b>	<b>19</b>	<b>877,994</b>
Discounts allowed	20	3,893
Tax adjustments under section 362 and 363 of the Municipal Act		
- amounts added to the roll (negative)	22	-
- amounts written off	23	-
Tax adjustments under sections 465, 495 and 496 of the Municipal Act		
- recoverable from upper tier and school boards		
- recoverable from general municipal revenues	24	241
- recoverable from general municipal revenues	25	3,101
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>885,229</b>
Amounts added to the tax roll for collection purposes only	30	-
Business taxes written off under subsection 495(1) of the Municipal Act	81	-

	1	
<b>4. Tax due dates for 1989 (lower tier municipalities only)</b>		
Interim billings: Number of installments	31	1
Due date of first installment (YYYYMMDD)	32	19890331
Due date of last installment (YYYYMMDD)	33	0
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19890630
Due date of last installment (YYYYMMDD)	36	19890930
		\$
Supplementary taxes levied with 1990 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 1990	58	188,350	-	-
in 1991	59	207,185	-	-
in 1992	60	227,904	-	-
in 1993	61	250,694	-	-
in 1994	62	275,763	-	-
<b>Total</b>	<b>63</b>	<b>1,149,896</b>	<b>-</b>	<b>-</b>

# 1989 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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## STATISTICAL DATA

For the year ended December 31, 1989.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	142,097		91,636
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1989 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water					
In this municipality		39	711	194,370	12,407
In other municipalities (specify municipality)					
--		40	-	-	-
--		41	-	-	-
--		42	-	-	-
--		43	-	-	-
--		64	-	-	-
		number of residential units	1989 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer					
In this municipality		44	694	158,096	12,597
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, 1988		67	-	-	-
Approved in 1989		68	-	-	-
Financed in 1989		69	-	-	-
No long term financing necessary		70	-	-	-
Approved but not financed as at December 31, 1989		71	-	-	-
Applications submitted but not approved as at Decemeber 31, 1989		72	-	-	-
12. Forecast of total revenue fund expenditures					
		1990	1991	1992	1993
		1	2	3	4
		\$	\$	\$	\$
73		1,540,000	1,694,000	1,863,400	2,049,740
					2,254,714