

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 12002

MUNICIPALITY OF: Deseronto T

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Deseronto T

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For the year ended December 31, 1990.

		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	1,066,065	106,085	422,171	537,809
Direct water billings on ratepayers -- own municipality	2	218,808	-		218,808
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	197,292	-		197,292
-- other municipalities	5	-	-		-
Subtotal	6	1,482,165	106,085	422,171	953,909
PAYMENTS IN LIEU OF TAXATION					
Canada	7	7,666	-	-	7,666
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	48,924	-		48,924
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	23,003	2,362	9,369	11,272
Ontario Hydro	13	637	111	-	526
Liquor Control Board of Ontario	14	6,155	-	-	6,155
Other	15	-	-	-	-
Municipal enterprises	16	2,079	-	-	2,079
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	88,464	2,473	9,369	76,622
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	21,570	-	-	21,570
Per Household Police	20	35,950	-	-	35,950
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	152,205	-	-	152,205
General Support	24	58,292	-	-	58,292
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	268,017	-	-	268,017
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	63,416			63,416
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	10,800			10,800
Fees and service charges	32	181,277			181,277
Subtotal	33	255,493			255,493
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	3,765	-	-	3,765
Fines	37	1,155			1,155
Penalties and interest on taxes	38	30,944			30,944
Investment income - from own funds	39	-			-
- other	40	43,373			43,373
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	38,000			38,000
Subtotal	50	117,237	-	-	117,237
TOTAL REVENUE	51	2,211,376	108,558	431,540	1,671,278

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

Municipality

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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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Secondary separate													
General	0	60,777	13,591	4,105	117.990000	138.820000	7,171	1,887	570	227	14	1	9,870
Separate consolidated													
Total all school board taxation	0						284,972	95,173	38,827	2,800	21	378	422,171

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ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

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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	-	-	-	29,983
Protection to Persons and Property					
Fire	2	-	-	-	13,785
Police	3	-	-	-	9,454
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,955
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	26,194
Transportation services					
Roadways	8	34,649	-	10,550	333
Winter Control	9	1,707	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	36,356	-	10,550	333
Environmental services					
Sanitary Sewer System	16	15,992	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	15,992	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	11,278
--	29	-	-	-	-
Subtotal	30	-	-	-	11,278
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	6,000	-	-	113,489
Libraries	38	5,068	-	250	-
Other Cultural	39	-	-	-	-
Subtotal	40	11,068	-	250	113,489
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	63,416	-	10,800	181,277

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ANALYSIS OF REVENUE FUND EXPENDITURES

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For the year ended December 31, 1990.

		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	119,835	-	97,463	3,162	-	2,000	218,460
Protection to Persons and Property								
Fire	2	27,449	-	19,857	5,376	-	7,000	59,682
Police	3	232,624	-	47,306	18,000	-	-	297,930
Conservation Authority	4	-	-	-	-	3,047	-	3,047
Protective inspection and control	5	20,160	-	3,355	-	-	-	23,515
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	280,233	-	70,518	23,376	3,047	7,000	384,174
Transportation services								
Roadways	8	76,245	-	35,694	70,759	-	-	182,698
Winter Control	9	-	-	9,002	-	-	-	9,002
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	20,831	-	-	-	20,831
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	76,245	-	65,527	70,759	-	-	212,531
Environmental services								
Sanitary Sewer System	16	-	-	239,214	-	-	1,000	240,214
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	227,858	-	-	6,000	221,858
Garbage Collection	19	-	-	68,502	-	-	-	68,502
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	535,574	-	-	5,000	530,574
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	15,403	-	-	-	15,403
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	15,403	-	-	-	15,403
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	74,835	10,536	68,772	137,342	-	-	291,485
Libraries	38	9,841	-	11,906	979	-	-	22,726
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	84,676	10,536	80,678	138,321	-	-	314,211
Planning and Development								
Planning and Development	41	-	-	12,965	-	-	-	12,965
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	12,965	-	-	-	12,965
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	560,989	10,536	878,128	235,618	3,047	-	1,688,318

1990 FINANCIAL INFORMATION RETURN

Municipality

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1990.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	216,844
Reserves and Reserve Funds	3	17,890
Subtotal	4	234,734
Long Term Liabilities Incurred		
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	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	176,215
Canada	21	-
Other Municipalities	22	-
Subtotal	23	176,215
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	410,949
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	421,023
Subtotal	36	421,023
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	421,023
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	10,074
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	10,074
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	10,074
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

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ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	4,289
Protection to Persons and Property				
Fire	2	-	-	5,377
Police	3	-	-	1,226
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
Subtotal	7	-	-	6,603
Transportation services				
Roadways	8	87,503	-	145,960
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	1,227
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	87,503	-	147,187
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	88,712	-	261,965
Libraries	38	-	-	979
Other Cultural	39	-	-	-
Subtotal	40	88,712	-	262,944
Planning and Development				
Planning and Development	41	-	-	-
Commercial and Industrial	42	-	-	-
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
Subtotal	47	-	-	-
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
Total	51	176,215	-	421,023

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ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Deseronto T

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For the year ended December 31, 1990.

		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	-
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	41,562
Libraries	38	-
Other Cultural	39	-
	Subtotal 40	41,562
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
	Subtotal 47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
	Total 51	41,562

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

		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	41,562
: To Canada and agencies	2	-
: To other	3	-
Subtotal	4	41,562
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
Subtotal	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	-
Subtotal	14	-
Total	15	41,562
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	41,562
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	22	-
--	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	-
Ministry of the Environment - 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	-

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1990.

6. Ministry of the Environment Provincial Projects			
	accumulated surplus (deficit)	total outstanding capital obligation	debt charges
	1	2	3
	\$	\$	\$
Water projects - for this municipality only	46 - 15,298	415,237	44,957
- share of integrated projects	47 - -	-	-
Sewer projects - for this municipality only	48 - 331,981	426,601	40,494
- share of integrated projects	49 - -	-	-

7. 1990 Debt Charges			
	principal		interest
	1	2	2
	\$	\$	\$
Recovered from the consolidated revenue fund			
- general tax rates *	50 - 6,473		4,063
- 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 - -		-
Total	78 - 6,473		4,063

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
	\$	\$	\$	\$	\$	\$
1991	60 - 7,020	3,516	-	-	-	-
1992	61 - 7,614	2,922	-	-	-	-
1993	62 - 8,258	2,278	-	-	-	-
1994	63 - 8,957	1,579	-	-	-	-
1995	64 - 9,713	823	-	-	-	-
1996-2000	65 - -	-	-	-	-	-
2001 onwards	79 - -	-	-	-	-	-
interest to be earned on sinking funds *	69 - -	-	-	-	-	-
Downtown revitalization program	70 - -	-	-	-	-	-
Total	71 - 41,562	11,118	-	-	-	-

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

9. Future principal payments on EXPECTED NEW debt	
	1
	\$
1991	72 - -
1992	73 - -
1993	74 - -
1994	75 - -
1995	76 - -
Total	77 - -

10. Other notes (attach supporting schedules as required)

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

	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	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1	65,038	807	65,845								
Special purpose requisitions												
Water rate	2	-	-	-								
Transit rate	3	-	-	-								
Sewer rate	4	-	-	-								
Library rate	5	-	-	-								
Road rate	6	42,081	-	42,081								
--	7	-	-	-								
--	8	-	-	-								
Payments in lieu of taxes	9	-	-	-								
Telephone and telegraph taxation	10	-	-	-								
Subtotal levied by mill rate -- general	11	167	107,119	807	107,926	103,336	2,749	-	2,473	-	108,558	799
Special purpose requisitions												
Water	12	-	-	-								
Transit	13	-	-	-								
Sewer	14	-	-	-								
Library	15	-	-	-								
--	16	-	-	-								
--	17	-	-	-								
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	
Speical charges	19	-	-	-	-	-	-	-	-	-	-	
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	
Total region or county	22	167	107,119	807	107,926	103,336	2,749	-	2,473	-	108,558	799

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		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	1,024	228,151	1,491	-	229,642	218,340	6,499	4,831	-	229,670	996
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	192	12,967	312	-	13,279	12,763	64	452	-	13,279	192
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	547	177,670	1,154	-	178,824	168,834	5,744	3,736	-	178,314	37
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	10,035	242	-	10,277	9,870	57	350	-	10,277	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	669	428,823	3,199	-	432,022	409,807	12,364	9,369	-	431,540	1,151

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Deseronto T

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For the year ended December 31, 1990.

		1 \$
Balance at the beginning of the year	1	206,477
Revenues		
Contributions from revenue fund	2	18,774
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	2,436
- other	6	-
--	9	1,000
--	10	7,500
--	11	-
--	12	-
Total revenue	13	29,710
Expenditures		
Transferred to capital fund	14	17,890
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	17,890
Balance at the end of the year for:		
Reserves	23	188,362
Reserve Funds	24	29,935
Total	25	218,297
Analysed as follows:		
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	-
Workers' compensation	33	-
Capital expenditure - general administration	34	30,200
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	7,928
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	92,293
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	-
Vacation Pay - Council	52	-
Waste Site	53	-
Police Commission	54	11,774
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	218,297

1990 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	94,163	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	7,666	
Ontario	3	104,094	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	33,260	receivable for
Other (including unorganized areas)	8	24,895	business taxes
Taxes receivable			
Current year's levies	9	123,719	-
Previous year's levies	10	67,313	-
Prior year's levies	11	8,354	311
Penalties and interest	12	24,550	132
Less allowance for uncollectables (negative)	13	- 443	- 443
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	3,165	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	41,562	
Other long term assets	20	-	-
Total	21	532,298	

1990 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	35,384				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	8,390				
Trade accounts payable	31	79,932				
Other	32	8,290				
Other current liabilities	33	46,799				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	41,562				
- 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	-				
Reserves and reserve funds	41	218,297				
Accumulated net revenue (deficit)						
General revenue	42	52,495				
Special charges and special areas (specify)						
--	43	106,722				
--	44	6,709				
--	45	36,456				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	8,863				
Cemetaries	50	12,160				
Recreation, community centres and arenas	51	29,643				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	799				
School boards	57	1,151				
Unexpended capital financing / (unfinanced capital outlay)	58	10,074				
Total	59	532,298				

1990 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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STATISTICAL DATA

For the year ended December 31, 1990.

		1
1. Number of continuous full time employees as at December 31		
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	4
Libraries	11	1
Planning	12	-
Total	13	15

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	399,937	89,939
Employee benefits	15	64,045	7,068

		1
		\$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	904,541
Previous years' tax	17	75,116
Penalties and interest	18	23,877
Subtotal	19	1,003,534
Discounts allowed	20	8,405
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	14,994
- recoverable from general municipal revenues	25	14,407
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	1,041,340
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
4. Tax due dates for 1990 (lower tier municipalities only)		
Interim billings: Number of installments	31	1
Due date of first installment (YYYYMMDD)	32	19900331
Due date of last installment (YYYYMMDD)	33	0
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19900630
Due date of last installment (YYYYMMDD)	36	19900930
		\$
Supplementary taxes levied with 1994 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 1992	58	458,257	-	-	-
in 1993	59	504,082	-	-	-
in 1994	60	554,491	-	-	-
in 1995	61	609,940	-	-	-
in 1996	62	670,934	-	-	-
Total	63	2,797,704	-	-	-

1990 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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17

STATISTICAL DATA

For the year ended December 31, 1990.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	143,780		75,122
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1990 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	732	205,679	13,129
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1990 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	715	182,732	14,560
	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	-	-	-	-
	--	-	-	-	-
	--	-	-	-	-
	--	-	-	-	-
	--	-	-	-	-
	--	-	-	-	-
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, 1989	67	-	-	-	-
Approved in 1990	68	-	-	-	-
Financed in 1990	69	-	-	-	-
No long term financing necessary	70	-	-	-	-
Approved but not financed as at December 31, 1990	71	-	-	-	-
Applications submitted but not approved as at Decemeber 31, 1990	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1991	1992	1993	1994
		1	2	3	4
		\$	\$	\$	\$
73		2,037,812	2,241,593	2,465,752	2,712,327
		2,983,560			