

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 7024

MUNICIPALITY OF: Gananoque ST

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Gananoque ST

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		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	5,130,136	-	2,585,625	2,544,511
Direct water billings on ratepayers -- own municipality	2	441,225	-		441,225
-- other municipalities	3	8,164	-		8,164
Sewer surcharge on direct water billings -- own municipality	4	185,779	-		185,779
-- other municipalities	5	6,842	-		6,842
Subtotal	6	5,772,146	-	2,585,625	3,186,521
PAYMENTS IN LIEU OF TAXATION					
Canada	7	35,990	-	-	35,990
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	32,092	-	16,342	15,750
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	3,898	-	-	3,898
Other	15	1,369	-	-	1,369
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	73,349	-	16,342	57,007
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	64,710	-	-	64,710
Per Household Police	20	107,850	-	-	107,850
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	216,448	-	-	216,448
General Support	24	182,748	-	-	182,748
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	571,756	-	-	571,756
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	490,826			490,826
Canada specific grants	30	3,101			3,101
Other municipalities - grants and fees	31	47,601			47,601
Fees and service charges	32	664,851			664,851
Subtotal	33	1,206,379			1,206,379
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	46,953	-	-	46,953
Fines	37	27,639			27,639
Penalties and interest on taxes	38	118,456			118,456
Investment income - from own funds	39	222,294			222,294
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	30,196			30,196
Contributions from non-consolidated entities	45	-			-
--	46	49,266			49,266
--	47	-			-
--	48	-			-
Sale of Land	49	1,700			1,700
Subtotal	50	496,504	-	-	496,504
TOTAL REVENUE	51	8,120,134	-	2,601,967	5,518,167

For the year ended December 31, 1990.

Gananoque ST

2LT - OP
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[illegible]

For the year ended December 31, 1990.

Gananoque ST

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II. Upper tier purposes

[illegible]

For the year ended December 31, 1990.

Gananoque ST

2LT - OP
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III. School board purposes

Elementary public

Elementary separate

Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

		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	1,132,403	424,649	155,970	101.300000	119.180000	114,712	50,610	18,589	506	-	175	184,592
Separate consolidated													
Total all school board taxation	0						1,304,314	904,691	355,337	9,844	7,253	4,186	2,585,625

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Gananoque ST

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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	-	-	-	9,324
Protection to Persons and Property					
Fire	2	-	-	21,819	13,294
Police	3	430	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	430	-	21,819	13,294
Transportation services					
Roadways	8	77,825	-	-	84,467
Winter Control	9	54,744	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	85,944
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	35,986
--	14	-	-	-	188,898
Subtotal	15	132,569	-	-	395,295
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	2,600
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	2,600
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	276,069	-	-	-
Assistance to Aged Persons	32	204	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	8,212	-	-	-
--	35	-	-	-	-
Subtotal	36	284,485	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	38,035	-	25,782	218,516
Libraries	38	15,822	-	-	6,990
Other Cultural	39	1,583	1,420	-	3,032
Subtotal	40	55,440	1,420	25,782	228,538
Planning and Development					
Planning and Development	41	14,462	-	-	15,800
Commercial and Industrial	42	-	-	-	-
Residential Development	43	3,440	1,681	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	17,902	1,681	-	15,800
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	490,826	3,101	47,601	664,851

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

Municipality	
Gananoque ST	

		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	238,429	-	189,316	27,562	7	-	455,314
Protection to Persons and Property								
Fire	2	196,738	-	36,759	20,500	-	25,748	279,745
Police	3	611,269	-	44,556	85,004	-	-	740,829
Conservation Authority	4	-	-	-	-	40,386	-	40,386
Protective inspection and control	5	52,858	-	11,259	702	-	-	64,819
Emergency measures	6	-	-	-	-	423	-	423
Subtotal	7	860,865	-	92,574	106,206	40,809	25,748	1,126,202
Transportation services								
Roadways	8	152,053	33,742	157,322	499,300	13,800	-	856,217
Winter Control	9	62,046	-	50,858	-	-	-	112,904
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	91,656	-	-	-	91,656
Air Transportation	13	5,028	-	38,932	30,250	-	-	74,210
--	14	57,036	-	64,704	36,953	-	-	158,693
Subtotal	15	276,163	33,742	403,472	566,503	13,800	-	1,293,680
Environmental services								
Sanitary Sewer System	16	35,415	35,301	134,751	298,320	-	-	503,787
Storm Sewer System	17	-	31,009	-	-	-	-	31,009
Waterworks System	18	169,206	90,185	51,568	450,195	-	25,748	735,406
Garbage Collection	19	19,878	-	198,112	-	-	-	217,990
Garbage Disposal	20	-	-	14,053	-	-	-	14,053
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	224,499	156,495	398,484	748,515	-	25,748	1,502,245
Health Services								
Public Health Services	24	-	-	-	-	49,676	-	49,676
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	49,676	-	49,676
Social and Family Services								
General Assistance	31	35,704	-	1,522	4,081	325,162	-	366,469
Assistance to Aged Persons	32	-	3,788	-	-	10,440	-	14,228
Assitance to Children	33	-	-	-	-	62,799	-	62,799
Day Nurseries	34	-	-	-	-	10,255	-	10,255
--	35	-	-	-	-	146	-	146
Subtotal	36	35,704	3,788	1,522	4,081	408,802	-	453,897
Recreation and Cultural Services								
Parks and Recreation	37	206,982	-	194,759	31,079	1,960	-	434,780
Libraries	38	63,839	12,140	36,128	-	-	-	112,107
Other Cultural	39	12,814	-	45,508	8,185	29,158	-	95,665
Subtotal	40	283,635	12,140	276,395	39,264	31,118	-	642,552
Planning and Development								
Planning and Development	41	20,581	-	40,308	27,080	4,492	-	92,461
Commercial and Industrial	42	-	-	2,965	-	55,317	-	58,282
Residential Development	43	-	-	408	-	12,190	-	12,598
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	20,581	-	43,681	27,080	71,999	-	163,341
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,939,876	206,165	1,405,444	1,519,211	616,211	-	5,686,907

For the year ended December 31, 1990.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	18,209	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		1,259,987	
Reserves and Reserve Funds	3		167,709	
Subtotal	4		1,427,696	
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		798,954	
Canada	21		36,100	
Other Municipalities	22		-	
Subtotal	23		835,054	
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		2,262,750	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		2,262,750	
Subtotal	36		2,262,750	
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		2,262,750	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	18,209	
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	-	18,209	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	18,209	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Gananoque ST

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	25,080
Protection to Persons and Property					
Fire	2	5,345	-	-	17,671
Police	3	-	-	-	66,211
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	5,345	-	-	83,882
Transportation services					
Roadways	8	446,717	-	-	986,779
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	702
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	30,250
--	14	-	36,100	-	69,213
Subtotal	15	446,717	36,100	-	1,086,944
Environmental services					
Sanitary Sewer System	16	142,915	-	-	388,216
Storm Sewer System	17	-	-	-	-
Waterworks System	18	195,422	-	-	553,444
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	338,337	-	-	941,660
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	-	-	-	4,080
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	4,080
Recreation and Cultural Services					
Parks and Recreation	37	8,555	-	-	91,257
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	2,767
Subtotal	40	8,555	-	-	94,024
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	27,080
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	27,080
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	798,954	36,100	-	2,262,750

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Gananoque ST

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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	114,950	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	114,950
Environmental services			
Sanitary Sewer System	16	99,768	
Storm Sewer System	17	44,320	
Waterworks System	18	180,750	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	324,838
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	12,030	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	12,030
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	63,000	
Other Cultural	39	-	
	Subtotal	40	63,000
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	43,500	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	43,500
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	558,318

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Gananoque ST

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	544,568	
: To Canada and agencies	2	-	
: To other	3	-	
Subtotal	4	544,568	
Plus: All debt assumed by the municipality from others	5	13,750	
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	558,318	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	558,318	
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	332,502
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	332,502

Municipality

Gananoque ST

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	-	-	-	-
- share of integrated projects	47	-	-	-	-
Sewer projects - for this municipality only	48	-	-	-	-
- share of integrated projects	49	-	-	-	-
7. 1990 Debt Charges					
				principal	interest
				1	2
				\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	82,013		37,455	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	7,337		3,803	
- user rates (consolidated entities)	53	55,975		19,582	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	57	-		-	
--	56	-		-	
--	58	-		-	
--	59	-		-	
Total	78	145,325		60,840	
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
		1	2	3	4
		\$	\$	\$	\$
1991	60	122,686	52,779	-	-
1992	61	132,590	40,605	-	-
1993	62	128,542	29,333	-	-
1994	63	104,750	13,901	-	-
1995	64	39,750	5,911	-	-
1996-2000	65	30,000	-	-	-
2001 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	558,318	142,529	-	-
* 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)					

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

Gananoque ST

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1990 FINANCIAL INFORMATION RETURN

Municipality

Gananoque ST

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	814	1,174,400	10,662	-	1,185,062	1,147,443	28,790	8,972	-	1,185,205	957
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	2	215,299	795	-	216,094	215,186	909	-	-	216,095	1
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	771	1,006,301	9,145	-	1,015,446	984,310	23,649	7,370	-	1,015,329	654
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	36	184,657	681	-	185,338	184,592	746	-	-	185,338	36
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	1,619	2,580,657	21,283	-	2,601,940	2,531,531	54,094	16,342	-	2,601,967	1,646

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Gananoque ST

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15

		1	
		\$	
Balance at the beginning of the year	1	1,014,039	
Revenues			
Contributions from revenue fund	2	259,224	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	21,887	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	-	
--	9	80,782	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	361,893	
Expenditures			
Transferred to capital fund	14	167,709	
Transferred to revenue fund	15	30,196	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	197,905	
Balance at the end of the year for:			
Reserves	23	952,643	
Reserve Funds	24	225,384	
	Total 25	1,178,027	
Analysed as follows:			
Working funds	26	483,464	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	111,151	
Sick leave	31	199,143	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	98	
- roads	35	-	
- sanitary and storm sewers	36	2,479	
- parks and recreation	64	29,060	
- library	65	4,500	
- other cultural	66	4,419	
- water	38	42,386	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Lot levies and subdivider contributions	44	24,887	
Recreational land (the Planning Act)	46	1,420	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	267,346	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	6,974	
Waste Site	53	700	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	1,178,027	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Gananoque ST

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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	977,051	-
Accounts receivable			
Canada	2	2,204	
Ontario	3	482,353	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	48,267	receivable for
Other (including unorganized areas)	8	194,676	business taxes
Taxes receivable			
Current year's levies	9	574,777	93,383
Previous year's levies	10	133,762	6,567
Prior year's levies	11	12,620	59
Penalties and interest	12	56,832	128
Less allowance for uncollectables (negative)	13	- 21,567	- 21,567
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	82,673	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	558,318	
Other long term assets	20	-	-
Total	21	3,101,966	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Gananoque ST

For the year ended December 31, 1990.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	280,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	530,152		
Other	32	22,150		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	558,318		
- 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	1,178,027		
Accumulated net revenue (deficit)				
General revenue	42	306,133		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	192,512		
Libraries	49	233		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	833		
--	53	13,753		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	1,646		
Unexpended capital financing / (unfinanced capital outlay)	58	18,209		
Total	59	3,101,966		

STATISTICAL DATA

For the year ended December 31, 1990.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	6	
Non-line Department Support Staff	2	1	
Fire	3	4	
Police	4	10	
Transit	5	-	
Public Works	6	7	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	5	
Libraries	11	1	
Planning	12	1	
Total	13	35	
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	1,187,876	155,303
Employee benefits	15	352,868	39,208
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	4,407,616	
Previous years' tax	17	202,753	
Penalties and interest	18	91,843	
Subtotal	19	4,702,212	
Discounts allowed	20	-	
Tax adjustments under section 362 and 363 of the Municipal Act	22		
- amounts added to the roll (negative)		-	
- amounts written off	23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act	24		
- recoverable from upper tier and school boards		13,476	
- recoverable from general municipal revenues	25	12,977	
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	4,728,665	
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	19900615	
Due date of last installment (YYYYMMDD)	36	19900915	
		\$	
Supplementary taxes levied with1994 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
Estimated to take place		1 \$	2 \$
in 1992	58	3,500,000	-
in 1993	59	1,500,000	-
in 1994	60	-	-
in 1995	61	-	-
in 1996	62	-	-
Total	63	5,000,000	-

		balance of fund		loans outstanding		
		1	2			
		\$	\$			
6. Ontario Home Renewal Plan trust fund at year end		82	59,853	32,680		
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	2,220	232,807	208,418	
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	2,200	114,790	70,989	
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, 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	1995
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		-	-	-	-	-