

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 12002

MUNICIPALITY OF: Deseronto T

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Deseronto T

1
3

For the year ended December 31, 1991.

		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	1,156,376	125,369	462,873	568,134
Direct water billings on ratepayers -- own municipality	2	237,351	-		237,351
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	214,953	-		214,953
-- other municipalities	5	-	-		-
Subtotal	6	1,608,680	125,369	462,873	1,020,438
PAYMENTS IN LIEU OF TAXATION					
Canada	7	8,519	-	-	8,519
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	54,120	-		54,120
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	25,564	2,845	10,481	12,238
Ontario Hydro	13	708	134	-	574
Liquor Control Board of Ontario	14	6,682	-	-	6,682
Other	15	-	-	-	-
Municipal enterprises	16	2,310	-	-	2,310
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	97,903	2,979	10,481	84,443
ONTARIO UNCONDITIONAL GRANTS					
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				
Subtotal	28	281,418	-	-	281,418
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	100,851			100,851
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	10,749			10,749
Fees and service charges	32	173,667			173,667
Subtotal	33	285,267			285,267
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	6,441	-	-	6,441
Fines	37	-			-
Penalties and interest on taxes	38	38,400			38,400
Investment income - from own funds	39	-			-
- other	40	20,364			20,364
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	10,178			10,178
Contributions from non-consolidated entities	45	-			-
--	46	10,304			10,304
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	85,687	-	-	85,687
TOTAL REVENUE	51	2,358,955	128,348	473,354	1,757,253

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Deseronto T

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4

	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	67,910	12,443	3,825	138.870000	163.380000	9,431	2,033	625	-	-	-	12,089
Separate consolidated													
Total all school board taxation	0						310,872	107,013	43,164	1,271	187	366	462,873

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Deseronto T

3

7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	4,481
Protection to Persons and Property					
Fire	2	-	-	-	30,912
Police	3	-	-	-	4,628
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,353
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	37,893
Transportation services					
Roadways	8	50,464	-	10,499	865
Winter Control	9	1,504	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	51,968	-	10,499	865
Environmental services					
Sanitary Sewer System	16	21,770	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	15,756	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	37,526	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	8,204
--	29	-	-	-	-
Subtotal	30	-	-	-	8,204
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	-	-	122,224
Libraries	38	5,357	-	250	-
Other Cultural	39	-	-	-	-
Subtotal	40	11,357	-	250	122,224
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	100,851	-	10,749	173,667

1991 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

ANALYSIS OF REVENUE FUND EXPENDITURES

4
8

For the year ended December 31, 1991.

		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	130,194	-	99,935	1,000	-	2,000	229,129
Protection to Persons and Property								
Fire	2	25,189	-	15,667	19,163	-	7,000	67,019
Police	3	277,980	-	47,638	8,340	-	-	333,958
Conservation Authority	4	-	-	-	-	3,396	-	3,396
Protective inspection and control	5	21,398	-	2,805	-	-	-	24,203
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	324,567	-	66,110	27,503	3,396	7,000	428,576
Transportation services								
Roadways	8	71,103	-	19,043	249,936	-	-	340,082
Winter Control	9	-	-	10,148	-	-	-	10,148
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	23,884	-	-	-	23,884
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	71,103	-	53,075	249,936	-	-	374,114
Environmental services								
Sanitary Sewer System	16	-	-	266,692	-	-	1,000	267,692
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	263,535	-	-	6,000	257,535
Garbage Collection	19	-	-	83,955	-	-	-	83,955
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	614,182	-	-	5,000	609,182
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	11,180	-	-	-	11,180
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	11,180	-	-	-	11,180
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	82,754	10,536	83,625	14,774	-	-	191,689
Libraries	38	10,438	-	15,326	1,752	-	-	27,516
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	93,192	10,536	98,951	16,526	-	-	219,205
Planning and Development								
Planning and Development	41	-	-	3,743	5,850	-	-	9,593
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	3,743	5,850	-	-	9,593
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	619,056	10,536	947,176	300,815	3,396	-	1,880,979

1991 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

5
9

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	10,074
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	287,213
Reserves and Reserve Funds	3	37,236
Subtotal	4	324,449
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	207,951
Canada	21	1,250
Other Municipalities	22	-
Subtotal	23	209,201
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	533,650
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	552,022
Subtotal	36	552,022
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	552,022
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	28,446
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	28,446
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	28,446
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Deseronto T

6
10

	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	1,721
Protection to Persons and Property				
Fire	2	-	-	29,078
Police	3	1,250	-	4,590
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
Subtotal	7	1,250	-	33,668
Transportation services				
Roadways	8	206,467	-	471,929
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	28,446
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	206,467	-	500,375
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	1,484	-	16,258
Libraries	38	-	-	-
Other Cultural	39	-	-	-
Subtotal	40	1,484	-	16,258
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	207,951	1,250	552,022

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Deseronto T

7
11

For the year ended December 31, 1991.

		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	34,543
Libraries	38	-
Other Cultural	39	-
	Subtotal 40	34,543
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	34,543

1991 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

		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	34,543
: To Canada and agencies	2	-
: To other	3	-
Subtotal	4	34,543
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	34,543
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	34,543
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	37,699
--	43	-
--	44	-
Total	45	37,699

1991 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

8
12

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

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 - 17,705	412,355	44,957
- share of integrated projects	47 - -	-	-
Sewer projects - for this municipality only	48 - 371,090	419,553	40,494
- share of integrated projects	49 - -	-	-

7. 1991 Debt Charges			
	principal		interest
	1	2	
	\$	\$	\$
Recovered from the consolidated revenue fund			
- general tax rates *	50 - 7,020		3,516
- 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 - 7,020		3,516

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
	\$	\$	\$	\$	\$	\$
1992	60 - 7,614	2,922	-	-	-	-
1993	61 - 8,258	2,278	-	-	-	-
1994	62 - 8,957	1,579	-	-	-	-
1995	63 - 9,714	822	-	-	-	-
1996	64 - -	-	-	-	-	-
1997-2001	65 - -	-	-	-	-	-
2002 onwards	79 - -	-	-	-	-	-
interest to be earned on sinking funds *	69 - -	-	-	-	-	-
Downtown revitalization program	70 - -	-	-	-	-	-
Total	71 - 34,543	7,601	-	-	-	-

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

9. Future principal payments on EXPECTED NEW debt		
	1	
	\$	
1992	72 - 6,192	
1993	73 - 6,192	
1994	74 - 6,192	
1995	75 - 6,192	
1996	76 - 6,192	
Total	77 - 30,960	

10. Other notes (attach supporting schedules as required)

1991 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

	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	85,154	495	85,649								
Special pupose requisitions												
Water rate	2	-	-	-								
Transit rate	3	-	-	-								
Sewer rate	4	-	-	-								
Library rate	5	-	-	-								
Road rate	6	41,997	-	41,997								
--	7	-	-	-								
--	8	-	-	-								
Payments in lieu of taxes	9	-	-	-								
Telephone and telegraph taxation	10	-	-	-								
Subtotal levied by mill rate -- general	11	799	127,151	495	127,646	121,705	3,664	-	2,979	-	128,348	1,501
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	799	127,151	495	127,646	121,705	3,664	-	2,979	-	128,348	1,501

1991 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		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	996	240,434	987	-	241,421	228,395	8,038	5,187	-	241,620	797
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	192	14,902	-	-	14,902	14,261	155	486	-	14,902	192
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	37	202,835	837	-	203,672	193,600	6,215	4,397	-	204,212	577
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	12,620	-	-	12,620	12,089	120	411	-	12,620	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	1,151	470,791	1,824	-	472,615	448,345	14,528	10,481	-	473,354	412

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Deseronto T

10

15

For the year ended December 31, 1991.

		1 \$
Balance at the beginning of the year	1	218,297
Revenues		
Contributions from revenue fund	2	13,602
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	1,874
- other	6	-
--	9	9,000
--	10	1,680
--	11	-
--	12	-
Total revenue	13	26,156
Expenditures		
Transferred to capital fund	14	37,236
Transferred to revenue fund	15	10,178
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	47,414
Balance at the end of the year for:		
Reserves	23	152,798
Reserve Funds	24	44,241
Total	25	197,039
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	16,108
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	10,129
- library	65	1,752
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	81,174
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	197,039

1991 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	84,986	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	16,677	
Ontario	3	164,645	
Region or county	4	78	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	36,220	receivable for
Other (including unorganized areas)	8	29,222	business taxes
Taxes receivable			
Current year's levies	9	167,145	6,635
Previous year's levies	10	66,153	-
Prior year's levies	11	53,047	-
Penalties and interest	12	43,262	443
Less allowance for uncollectables (negative)	13	- 443	- 443
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	1,152	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	34,543	
Other long term assets	20	-	-
Total	21	696,687	

1991 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	221,384				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	40,571				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	639				
Trade accounts payable	31	167,353				
Other	32	6,792				
Other current liabilities	33	59,877				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	34,543				
- 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	197,039				
Accumulated net revenue (deficit)						
General revenue	42	35,901				
Special charges and special areas (specify)						
--	43	100,330				
--	44	6,043				
--	45	40,404				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	-				
Cemetaries	50	11,500				
Recreation, community centres and arenas	51	44,444				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	1,501				
School boards	57	412				
Unexpended capital financing / (unfinanced capital outlay)	58	28,446				
Total	59	696,687				

1991 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

12
17

STATISTICAL DATA

For the year ended December 31, 1991.

		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	4
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	3
Libraries	11	1
Planning	12	-
Total	13	16

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:		14	15
Wages and salaries		430,918	104,092
Employee benefits		77,146	6,900

		1
		\$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	979,667
Previous years' tax	17	80,186
Penalties and interest	18	19,687
Subtotal	19	1,079,540
Discounts allowed	20	4,331
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	2,716
- recoverable from general municipal revenues	25	2,520
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	1,089,107
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 1991 (lower tier municipalities only)		
Interim billings: Number of installments	31	1
Due date of first installment (YYYYMMDD)	32	19910331
Due date of last installment (YYYYMMDD)	33	0
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19910630
Due date of last installment (YYYYMMDD)	36	19910930
		\$
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	504,082	37,699	-	-
in 1993	59	554,491	-	-	-
in 1994	60	609,940	-	-	-
in 1995	61	670,934	-	-	-
in 1996	62	738,027	-	-	-
Total	63	3,077,474	37,699	-	-

1991 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

12
17

STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	142,853	63,020	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	750	223,110	14,241
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	744	199,154	15,799
	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, 1991	67	-	-	-	-
Approved in 1991	68	37,699	-	-	37,699
Financed in 1991	69	-	-	-	-
No long term financing necessary	70	-	-	-	-
Approved but not financed as at December 31, 1991	71	37,699	-	-	37,699
Applications submitted but not approved as at Decemeber 31, 1991	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
73		2,241,593	2,465,752	2,712,327	2,983,560
		3,281,916			