

1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 12002

MUNICIPALITY OF: Deseronto T

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Deseronto T

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For the year ended December 31, 1992.

		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	1,255,293	147,383	533,221	574,689
Direct water billings on ratepayers -- own municipality	2	231,414	-		231,414
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	224,767	-		224,767
-- other municipalities	5	-	-		-
Subtotal	6	1,711,474	147,383	533,221	1,030,870
PAYMENTS IN LIEU OF TAXATION					
Canada	7	9,204	-	-	9,204
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	55,808	-		55,808
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	27,621	3,337	12,068	12,216
Ontario Hydro	13	282	61	-	221
Liquor Control Board of Ontario	14	6,670	-	-	6,670
Other	15	-	-	-	-
Municipal enterprises	16	2,979	-	-	2,979
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	102,564	3,398	12,068	87,098
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	284,232	-	-	284,232
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	132,201			132,201
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	10,915			10,915
Fees and service charges	32	244,558			244,558
Subtotal	33	387,674			387,674
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	3,338	-	-	3,338
Fines	37	-			-
Penalties and interest on taxes	38	48,652			48,652
Investment income - from own funds	39	-			-
- other	40	6,679			6,679
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	1,978			1,978
Contributions from reserves and reserve funds	44	12,997			12,997
Contributions from non-consolidated entities	45	-			-
--	46	24,043			24,043
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	97,687	-	-	97,687
TOTAL REVENUE	51	2,583,631	150,781	545,289	1,887,561

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Secondary separate													
General	0	79,651	16,755	5,085	146.190000	171.990000	11,644	2,882	875	-	-	-	15,401
Separate consolidated													
Total all school board taxation	0						359,701	120,394	49,646	2,806	169	505	533,221

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ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

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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	-	-	-	18,543
Protection to Persons and Property					
Fire	2	-	-	-	28,705
Police	3	-	-	-	3,971
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	8,209
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	40,885
Transportation services					
Roadways	8	41,986	-	10,915	23,913
Winter Control	9	1,749	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	4,551
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	43,735	-	10,915	28,464
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	77,055	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	77,055	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	9,478
--	29	-	-	-	-
Subtotal	30	-	-	-	9,478
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	-	-	144,805
Libraries	38	5,411	-	-	2,383
Other Cultural	39	-	-	-	-
Subtotal	40	11,411	-	-	147,188
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	132,201	-	10,915	244,558

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ANALYSIS OF REVENUE FUND EXPENDITURES

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For the year ended December 31, 1992.

		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	156,592	-	102,152	1,000	-	2,000	257,744
Protection to Persons and Property								
Fire	2	33,307	-	24,439	16,171	-	7,000	80,917
Police	3	310,852	-	66,905	2,425	3,381	-	383,563
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	23,239	-	2,249	-	-	-	25,488
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	367,398	-	93,593	18,596	3,381	7,000	489,968
Transportation services								
Roadways	8	99,070	-	43,811	60,713	-	-	203,594
Winter Control	9	-	-	9,589	-	-	-	9,589
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	2,596	14,509	4,461	-	-	21,566
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	99,070	2,596	67,909	65,174	-	-	234,749
Environmental services								
Sanitary Sewer System	16	-	-	303,298	-	-	1,000	304,298
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	371,676	-	-	6,000	365,676
Garbage Collection	19	-	-	90,114	-	-	-	90,114
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	765,088	-	-	5,000	760,088
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	13,199	-	-	-	13,199
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	13,199	-	-	-	13,199
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	79,691	10,536	91,272	-	-	-	181,499
Libraries	38	10,568	-	12,580	5,716	-	-	28,864
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	90,259	10,536	103,852	5,716	-	-	210,363
Planning and Development								
Planning and Development	41	-	-	57	-	-	-	57
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	57	-	-	-	57
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	713,319	13,132	1,145,850	90,486	3,381	-	1,966,168

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Municipality

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1992.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	28,446
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	85,541
Reserves and Reserve Funds	3	57,148
Subtotal	4	142,689
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	37,699
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	37,699
Grants and Loan Forgiveness		
Ontario	20	123,814
Canada	21	-
Other Municipalities	22	-
Subtotal	23	123,814
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	50,000
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	3,623
--	31	-
Subtotal	32	53,623
Total Sources of Financing	33	357,825
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	327,401
Subtotal	36	327,401
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	1,978
Total Applications	42	329,379
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year		
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	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-
* - 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, 1992.

Municipality

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	-
Protection to Persons and Property				
Fire	2	-	-	16,171
Police	3	-	-	52,425
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
Subtotal	7	-	-	68,596
Transportation services				
Roadways	8	123,814	-	211,615
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	17,852
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	123,814	-	229,467
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	-	-	27,567
Libraries	38	-	-	1,771
Other Cultural	39	-	-	-
Subtotal	40	-	-	29,338
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	123,814	-	327,401

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ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

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For the year ended December 31, 1992.

		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	35,103
Air Transportation	13	-
--	14	-
Subtotal	15	35,103
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	26,929
Libraries	38	-
Other Cultural	39	-
Subtotal	40	26,929
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	62,032

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Municipality

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1992.

		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	26,929
: To Canada and agencies	2	-
: To other	3	-
Subtotal	4	26,929
Plus: All debt assumed by the municipality from others	5	35,103
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	62,032
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	26,929
Long term bank loans	18	35,103
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

For the year ended December 31, 1992.

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	96,830	409,173	44,957
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	267,961	411,940	40,494
- share of integrated projects	49	-	-	-

7. 1992 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	10,210	2,922		
- 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	10,210	2,922		

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
		\$	\$	\$	\$	\$	\$
1993	60	14,450	2,278	-	-	-	-
1994	61	15,149	1,579	-	-	-	-
1995	62	15,906	822	-	-	-	-
1996	63	6,192	-	-	-	-	-
1997	64	6,192	-	-	-	-	-
1998-2002	65	4,143	-	-	-	-	-
2003 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	62,032	4,679	-	-	-	-

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

9. Future principal payments on EXPECTED NEW debt		1
		\$
1993	72	-
1994	73	-
1995	74	-
1996	75	-
1997	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, 1992.

	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	105,419	960	106,379							
Special pupose requisitions											
Water rate	2	-	-	-							
Transit rate	3	-	-	-							
Sewer rate	4	-	-	-							
Library rate	5	-	-	-							
Road rate	6	43,661	-	43,661							
--	7	-	-	-							
--	8	-	-	-							
Payments in lieu of taxes	9	-	-	-							
Telephone and telegraph taxation	10	-	-	-							
Subtotal levied by mill rate -- general	11	1,501	149,080	960	150,040	143,565	3,818	-	3,398	-	150,781
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	1,501	149,080	960	150,040	143,565	3,818	-	3,398	-	150,781

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

		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	797	290,692	2,016	-	292,708	280,073	7,378	6,206	-	293,657	152
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	192	22,342	-	-	22,342	21,314	234	800	-	22,348	186
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	577	211,618	1,463	-	213,081	202,368	6,255	4,484	-	213,107	603
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	16,172	-	-	16,172	15,401	198	578	-	16,177	5
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	412	540,824	3,479	-	544,303	519,156	14,065	12,068	-	545,289	574

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Deseronto T

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For the year ended December 31, 1992.

		1 \$
Balance at the beginning of the year	1	197,039
Revenues		
Contributions from revenue fund	2	4,945
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	1,425
--	9	-
--	10	33,500
--	11	27,673
--	12	-
Total revenue	13	67,543
Expenditures		
Transferred to capital fund	14	57,148
Transferred to revenue fund	15	12,997
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	70,145
Balance at the end of the year for:		
Reserves	23	142,501
Reserve Funds	24	51,936
Total	25	194,437
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	-
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	7,442
- library	65	5,697
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	44,568
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	17,108
Waste Site	53	43,043
Police Commission	54	477
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	194,437

1992 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1992.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	79,768	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	5,583	
Ontario	3	47,446	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	15	portion of taxes
Waterworks	7	37,314	receivable for
Other (including unorganized areas)	8	14,916	business taxes
Taxes receivable			
Current year's levies	9	175,370	5,117
Previous year's levies	10	82,720	-
Prior year's levies	11	87,840	-
Penalties and interest	12	64,947	371
Less allowance for uncollectables (negative)	13	- 371	- 371
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	1,481	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	62,032	
Other long term assets	20	-	-
Total	21	659,061	

1992 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1992.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	271,276				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	36,239				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	101,959				
Other	32	3,501				
Other current liabilities	33	68,284				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	62,032				
- 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	194,437				
Accumulated net revenue (deficit)						
General revenue	42	19,059				
Special charges and special areas (specify)						
--	43	31,351				
--	44	2,506				
--	45	77,298				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	-				
Cemetaries	50	9,142				
Recreation, community centres and arenas	51	32,796				
--	52	9,683				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	2,242				
School boards	57	574				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
Total	59	659,061				

1992 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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STATISTICAL DATA

For the year ended December 31, 1992.

		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:			
Wages and salaries	14	464,737	126,157
Employee benefits	15	113,970	8,455

		1
		\$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	1,063,785
Previous years' tax	17	115,727
Penalties and interest	18	20,967
Subtotal	19	1,200,479
Discounts allowed	20	7,639
Tax adjustments under section 363 and 364 of the Municipal Act		
- amounts added to the roll (negative)	22	-
- amounts written off	23	-
Tax adjustments under sections 421, 441 and 442 of the Municipal Act		
- recoverable from upper tier and school boards		
- recoverable from general municipal revenues	24	1,673
- recoverable from general municipal revenues	25	1,268
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	1,211,059
Amounts added to the tax roll for collection purposes only	30	-
Business taxes written off under subsection 441(1) of the Municipal Act	81	-

		1
4. Tax due dates for 1992 (lower tier municipalities only)		
Interim billings: Number of installments	31	1
Due date of first installment (YYYYMMDD)	32	19920331
Due date of last installment (YYYYMMDD)	33	0
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19920630
Due date of last installment (YYYYMMDD)	36	19920930
		\$
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 1993	58	350,000	-	-	100,000
in 1994	59	250,000	-	-	-
in 1995	60	275,000	-	-	-
in 1996	61	302,000	-	-	-
in 1997	62	332,000	-	-	-
Total	63	1,509,000	-	-	100,000

1992 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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17

STATISTICAL DATA

For the year ended December 31, 1992.

		balance of fund		loans outstanding		
		1	2	1	2	
		\$	\$	\$	\$	
6.	Ontario Home Renewal Plan trust fund at year end	82	142,447		48,920	
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1992 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	39	795	217,529	13,885	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
		number of residential units	1992 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer	In this municipality	44	795	208,247	16,520	
	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	In this municipality	83	-	-	-	
	In other municipalities (specify municipality)					
	--		-	-	-	
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	In this municipality	53	-	-	-	
	In other municipalities (specify municipality)					
	--	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	In this municipality	67	37,699	-	37,699	
	In other municipalities (specify municipality)					
	--	68	-	-	-	
	--	69	37,699	-	37,699	
	--	70	-	-	-	
	--	71	-	-	-	
	--	72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1993	1994	1995	1996	1997
		1	2	3	4	5
		\$	\$	\$	\$	\$
73	In this municipality	2,200,000	2,300,000	2,400,000	2,500,000	2,600,000