

1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 12002

MUNICIPALITY OF: Deseronto T

For the year ended December 31, 1993.

Deseronto T

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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	1,313,327	166,123	561,116	586,088
Direct water billings on ratepayers -- own municipality	2	267,456	-		267,456
-- other municipalities	3	42,023	-		42,023
Sewer surcharge on direct water billings -- own municipality	4	227,991	-		227,991
-- other municipalities	5	23,272	-		23,272
Subtotal	6	1,874,069	166,123	561,116	1,146,830
PAYMENTS IN LIEU OF TAXATION					
Canada	7	9,352	-	-	9,352
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	56,826	-		56,826
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	28,177	3,665	12,340	12,172
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	6,646	-	-	6,646
Other	15	-	-	-	-
Municipal enterprises	16	3,329	-	-	3,329
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	104,330	3,665	12,340	88,325
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	261,611	-	-	261,611
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	56,335			56,335
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	11,352			11,352
Fees and service charges	32	259,701			259,701
Subtotal	33	327,388			327,388
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	5,387	-	-	5,387
Fines	37	-			-
Penalties and interest on taxes	38	49,730			49,730
Investment income - from own funds	39	-			-
- other	40	11,414			11,414
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	13,470			13,470

For the year ended December 31, 1993.

Deseronto T

2LT - OP
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II. Upper tier purposes

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1993.

Municipality

Deseronto T

2LT - OP
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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	74,887	12,585	3,650	146.190000	171.990000	10,948	2,164	628	-	-	-	13,740
Separate consolidated													
Total all school board taxation	0						388,801	123,168	50,209	8,403	-	5,556	- 3,909 561,116

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

Municipality

Deseronto T

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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	-	-	-	12,044
Protection to Persons and Property					
Fire	2	-	-	-	64,015
Police	3	-	-	-	6,870
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	4,048
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	74,933
Transportation services					
Roadways	8	43,778	-	11,352	3,406
Winter Control	9	2,146	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	45,924	-	11,352	3,406
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	-	-	-	7,080
--	29	-	-	-	-
Subtotal	30	-	-	-	7,080
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	5,000	-	-	161,750
Libraries	38	5,411	-	-	488
Other Cultural	39	-	-	-	-
Subtotal	40	10,411	-	-	162,238
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	56,335	-	11,352	259,701

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1993.

Municipality	
Deseronto T	

		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	175,979	527	102,647	35,992	-	2,000	313,145
Protection to Persons and Property								
Fire	2	28,903	20,870	24,489	33,178	-	7,000	114,440
Police	3	296,514	-	68,143	1,583	-	-	366,240
Conservation Authority	4	-	-	-	-	3,934	-	3,934
Protective inspection and control	5	24,511	-	2,081	1,810	-	-	28,402
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	349,928	20,870	94,713	36,571	3,934	7,000	513,016
Transportation services								
Roadways	8	113,499	843	9,145	1,545	-	-	125,032
Winter Control	9	-	-	72,712	-	-	-	72,712
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	6,192	14,495	887	-	-	21,574
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	113,499	7,035	96,352	2,432	-	-	219,318
Environmental services								
Sanitary Sewer System	16	-	-	305,493	-	-	1,000	306,493
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	326,001	-	-	6,000	320,001
Garbage Collection	19	-	-	101,262	-	-	-	101,262
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	732,756	-	-	5,000	727,756
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	14,873	-	-	-	14,873
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	14,873	-	-	-	14,873
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	92,838	10,537	93,895	3,093	-	-	194,177
Libraries	38	11,063	-	12,316	2,192	-	-	25,571
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	103,901	10,537	106,211	901	-	-	219,748
Planning and Development								
Planning and Development	41	-	-	380	-	-	-	380
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	380	-	-	-	380
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	743,307	38,969	1,147,932	74,094	3,934	-	2,008,236

For the year ended December 31, 1993.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	34,092	
Reserves and Reserve Funds	3	2,746	
	Subtotal	4	36,838
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	199,700	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
	Subtotal *	18	199,700
Grants and Loan Forgiveness			
Ontario	20	34,999	
Canada	21	-	
Other Municipalities	22	-	
	Subtotal	23	34,999
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	271,537
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	271,537	
	Subtotal	36	271,537
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	271,537
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	
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	-	

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

Municipality

Deseronto T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	27,738
Protection to Persons and Property					
Fire	2	-	-	-	128,178
Police	3	-	-	-	1,583
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	129,761
Transportation services					
Roadways	8	17,373	-	-	58,918
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	887
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	17,373	-	-	59,805
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	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	17,626	-	-	54,233
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	17,626	-	-	54,233
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	34,999	-	-	271,537

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1993.

Municipality

Deseronto T

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		1	\$
General Government	1	24,583	
Protection to Persons and Property			
Fire	2	77,211	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Protective inspection and control	Subtotal 7	77,211	
Transportation services			
Roadways	8	39,333	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	28,911	
--	14	-	
	Subtotal 15	68,244	
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	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal 36	-	
Recreation and Cultural Services			
Parks and Recreation	37	58,372	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	58,372	
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	228,410	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Deseronto T

For the year ended December 31, 1993.

		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	18,671
: To Canada and agencies		2	-
: To other		3	-
Subtotal		4	18,671
Plus: All debt assumed by the municipality from others		5	209,739
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	228,410
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	18,671
Long term bank loans		18	209,739
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	-

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1993.

Deseronto T

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 - 140,082	405,660	44,957			
- share of integrated projects	47 -	-	-			
Sewer projects - for this municipality only	48 - 253,717	403,717	40,494			
- share of integrated projects	49 -	-	-			
7. 1993 Debt Charges						
	principal 1 \$	interest 2 \$				
Recovered from the consolidated revenue fund	50 33,323	5,646				
- general tax rates *	51 -	-				
- special are rates and special charges	52 -	-				
- benefitting landowners	53 -	-				
- user rates (consolidated entities)	54 -	-				
Recovered from reserve funds	55 -	-				
Recovered from unconsolidated entities	56 -	-				
- hydro	57 -	-				
- gas and telephone	58 -	-				
--	59 -	-				
--	59 -	-				
--	59 -	-				
Total	78 33,323	5,646				
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 \$
1994	55,101	12,889	-	-	-	-
1995	55,859	8,357	-	-	-	-
1996	46,144	5,614	-	-	-	-
1997	46,144	2,767	-	-	-	-
1998	25,162	587	-	-	-	-
1999-2003	-	-	-	-	-	-
2004 onwards	-	-	-	-	-	-
interest to be earned on sinking funds *	69 -	-	-	-	-	-
Downtown revitalization program	70 -	-	-	-	-	-
Total	71 228,410	30,214	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
	1 \$					
1994	72 -					
1995	73 -					
1996	74 -					
1997	75 -					
1998	76 -					
Total	77 -					
10. Other notes (attach supporting schedules as required)						

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Deseronto T

For the year ended December 31, 1993.

		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		124,367	- 316	124,051							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Water rate	5		-	-	-							
Road rate	6		45,408	-	45,408							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	2,244	169,775	- 316	169,459	161,790	4,333	-	3,665	-	169,788	2,573
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	2,244	169,775	- 316	169,459	161,790	4,333	-	3,665	-	169,788	2,573

1993 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1993.

		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	150	299,834	- 586	-	299,248	283,573	8,676	6,063	-	298,312	- 786
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	186	20,237	-	-	20,237	19,017	421	799	-	20,237	- 186
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	603	240,922	- 477	-	240,445	229,114	6,271	4,900	-	240,285	443
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	4	14,622	-	-	14,622	13,740	304	578	-	14,622	4
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	571	575,615	- 1,063	-	574,552	545,444	15,672	12,340	-	573,456	- 525

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Deseronto T

10
15

For the year ended December 31, 1993.

		1 \$
Balance at the beginning of the year	1	194,437
Revenues		
Contributions from revenue fund	2	40,002
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	3,500
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	479
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	43,981
Expenditures		
Transferred to capital fund	14	2,746
Transferred to revenue fund	15	13,470
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	16,216
Balance at the end of the year for:		
Reserves	23	185,454
Reserve Funds	24	36,748
Total	25	222,202
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	6,311
- library	65	7,889
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	114,252
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	17,171
Waste Site	53	-
Police Commission	54	477
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	222,202

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Deseronto T

For the year ended December 31, 1993.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	67,840	-
Accounts receivable			
Canada	2	17,489	
Ontario	3	7,412	
Region or county	4	604	
Other municipalities	5	-	
School boards	6	-	portion of taxes
Waterworks	7	42,880	receivable for
Other (including unorganized areas)	8	169,472	business taxes
Taxes receivable			
Current year's levies	9	170,260	10,875
Previous year's levies	10	88,829	1,636
Prior year's levies	11	30,970	1,350
Penalties and interest	12	38,151	1,458
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	6,320	
Other current assets	18	1,366	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	228,410	
Other long term assets	20	3,114	-
Total	21	873,117	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Deseronto T

For the year ended December 31, 1993.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	63,883		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	58,783		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	163,767		
Trade accounts payable	31	96,153		
Other	32	20,663		
Other current liabilities	33	26,310		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	228,410		
- 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	222,202		
Accumulated net revenue (deficit)				
General revenue	42	96,496		
Special charges and special areas (specify)				
--	43	19,918		
--	44	- 2,506		
--	45	- 98,440		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	2,561		
Recreation, community centres and arenas	51	- 32,718		
--	52	5,587		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	2,573		
School boards	57	- 525		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	873,117		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		3
Non-line Department Support Staff	2		2
Fire	3		-
Police	4		5
Transit	5		-
Public Works	6		3
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		3
Libraries	11		1
Planning	12		-
Total	13		17

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14			
Wages and salaries		495,554		133,705	
Employee benefits	15	104,814		9,233	

		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections:	Current year's tax	16	1,126,296
	Previous years' tax	17	225,760
	Penalties and interest	18	83,004
		19	1,435,061
	Subtotal	20	10,496
Discounts allowed		22	-
Tax adjustments under section 363 and 364 of the Municipal Act		23	-
- amounts added to the roll (negative)			
- amounts written off		24	1,310
Tax adjustments under sections 421, 441 and 442 of the Municipal Act		25	722
- recoverable from upper tier and school boards		26	-
		27	-
- recoverable from general municipal revenues		28	-
Transfers to tax sale and tax registration accounts		80	-
The Municipal Elderly Residents' Assistance Act - reductions		29	1,447,590
- refunds			
Other (specify)		30	-
		81	-
Total reductions			
Amounts added to the tax roll for collection purposes only			
Business taxes written off under subsection 441(1) of the Municipal Act			

		1	
4. Tax due dates for 1993 (lower tier municipalities only)			
Interim billings:	Number of installments	31	1
	Due date of first installment (YYYYMMDD)	32	19930331
	Due date of last installment (YYYYMMDD)	33	0
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19930630
	Due date of last installment (YYYYMMDD)	36	19930930
			\$
Supplementary taxes levied with	1994 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
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1994	58	200,000	-	-	-
in 1995	59	600,000	-	-	-
in 1996	60	400,000	-	-	-
in 1997	61	-	-	-	-
in 1998	62	-	-	-	-
Total	63	1,200,000	-	-	-

					balance of fund		loans outstanding		
					1	2			
					\$	\$			
6. Ontario Home Renewal Plan trust fund at year end					82	63,111	63,111		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1993 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Water									
In this municipality					39	805	207,890	59,566	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1993 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Sewer									
In this municipality					44	805	175,154	52,837	
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, 1992					67	-	-	-	
Approved in 1993					68	-	100,000	104,700	
Financed in 1993					69	-	95,000	104,700	
No long term financing necessary					70	-	5,000	-	
Approved but not financed as at December 31, 1993					71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1993					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1994	1995	1996	1997	1998
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					2,406,000	2,806,000	2,606,000	2,206,000	2,206,000