

1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 12002

MUNICIPALITY OF: Deseronto T

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Deseronto T

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For the year ended December 31, 1994.

		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	1,288,026	151,038	556,716	580,272
Direct water billings on ratepayers -- own municipality	2	290,725	-		290,725
-- other municipalities	3	51,304	-		51,304
Sewer surcharge on direct water billings -- own municipality	4	221,961	-		221,961
-- other municipalities	5	17,492	-		17,492
Subtotal	6	1,869,508	151,038	556,716	1,161,754
PAYMENTS IN LIEU OF TAXATION					
Canada	7	9,589	-	-	9,589
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	57,432	-		57,432
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	28,776	3,455	12,770	12,551
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	6,853	-	-	6,853
Other	15	-	-	-	-
Municipal enterprises	16	3,396	-	-	3,396
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	106,046	3,455	12,770	89,821
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	257,892	-	-	257,892
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	94,656			94,656
Canada specific grants	30	1,428			1,428
Other municipalities - grants and fees	31	10,286			10,286
Fees and service charges	32	233,892			233,892
Subtotal	33	340,262			340,262
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	26,613	-	-	26,613
Fines	37	-			-
Penalties and interest on taxes	38	50,866			50,866
Investment income - from own funds	39	-			-
- other	40	7,116			7,116
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	8,766			8,766

ANALYSIS OF TAXATION

For the year ended December 31, 1994.

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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	81,727	12,810	3,685	168.920000	198.730000	13,805	2,546	732	-	-	-	17,083
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	435	-	-	-	-	435
Total Taxation	0	-	-	-	-	-	13,805	2,981	732	-	-	-	17,518
Separate consolidated													
Total all school board taxation	0						442,105	85,718	26,149	1,570	622	552	556,716

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ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

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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	-	-	-	13,947
Protection to Persons and Property					
Fire	2	-	-	-	11,928
Police	3	-	-	-	14,029
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,219
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	28,176
Transportation services					
Roadways	8	33,957	-	10,286	2,106
Winter Control	9	1,850	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	35,807	-	10,286	2,106
Environmental services					
Sanitary Sewer System	16	43,662	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	1,823	-	-	-
Garbage Collection	19	2,953	-	-	1,447
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	48,438	-	-	1,447
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	1,428	-	11,670
--	29	-	-	-	-
Subtotal	30	-	1,428	-	11,670
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	5,000	-	-	176,205
Libraries	38	5,411	-	-	341
Other Cultural	39	-	-	-	-
Subtotal	40	10,411	-	-	176,546
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	94,656	1,428	10,286	233,892

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Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

Deseronto T

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For the year ended December 31, 1994.

		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	137,835	6,398	105,306	3,046	-	2,000	250,585
Protection to Persons and Property								
Fire	2	21,467	23,522	16,195	4,123	-	7,000	72,307
Police	3	333,166	-	64,648	-	-	-	397,814
Conservation Authority	4	-	-	-	-	4,075	-	4,075
Protective inspection and control	5	15,327	-	13,141	1,810	-	-	30,278
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	369,960	23,522	93,984	5,933	4,075	7,000	504,474
Transportation services								
Roadways	8	112,249	10,359	2,160	50,010	-	-	174,778
Winter Control	9	-	-	9,520	-	-	-	9,520
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	6,192	15,052	-	-	-	21,244
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	112,249	16,551	26,732	50,010	-	-	205,542
Environmental services								
Sanitary Sewer System	16	-	-	348,550	-	-	1,000	349,550
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	360,895	-	-	6,000	354,895
Garbage Collection	19	-	-	108,250	-	-	-	108,250
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	817,695	-	-	5,000	812,695
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	2,621	-	15,840	-	-	-	18,461
--	29	-	-	-	-	-	-	-
Subtotal	30	2,621	-	15,840	-	-	-	18,461
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	104,086	20,746	99,966	12,706	-	-	237,504
Libraries	38	10,909	-	11,523	4,402	-	-	26,834
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	114,995	20,746	111,489	17,108	-	-	264,338
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	737,660	67,217	1,171,046	76,097	4,075	-	2,056,095

1994 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1994.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	69,885
Reserves and Reserve Funds	3	1,765
Subtotal	4	71,650
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Other Loans from Ontario Capital Corporations	50	-
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	35,400
Canada	21	-
Other Municipalities	22	-
Subtotal	23	35,400
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	107,050
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	107,050
Subtotal	36	107,050
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	107,050
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	-

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

Municipality

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	3,046
Protection to Persons and Property				
Fire	2	-	-	4,123
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
Subtotal	7	-	-	4,123
Transportation services				
Roadways	8	35,400	-	87,175
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	35,400	-	87,175
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	-	-	12,706
Libraries	38	-	-	-
Other Cultural	39	-	-	-
Subtotal	40	-	-	12,706
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	35,400	-	107,050

1994 FINANCIAL INFORMATION RETURN

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ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Deseronto T

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For the year ended December 31, 1994.

		1 \$
General Government	1	19,583
Protection to Persons and Property		
Fire	2	58,203
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	58,203
Transportation services		
Roadways	8	31,333
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	22,189
Air Transportation	13	-
--	14	-
Subtotal	15	53,522
Environmental services		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	-
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Recreation and Cultural Services		
Parks and Recreation	37	41,470
Libraries	38	-
Other Cultural	39	-
Subtotal	40	41,470
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	172,778

1994 FINANCIAL INFORMATION RETURN

Municipality

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1994.

		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	9,714
: To Canada and agencies	2	-
: To other	3	-
Subtotal	4	9,714
Plus: All debt assumed by the municipality from others	5	163,064
Less: All debt assumed by others		
:Ontario - special purpose loans	80	-
:Ontario - Other	81	-
:Schoolboards	7	-
:Other municipalities	8	-
Subtotal	9	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
Subtotal	14	-
Total	15	172,778
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	9,714
Long term bank loans	18	163,064
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	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	-
Ontario Clean Water Agency - sewer	30	-
- water	31	-
\$		
4. Actuarial balance of own sinking funds at year end		
	32	-
\$		
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits	33	-
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
Total	45	-

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1994.

6. Ontario Clean Water Agency Provincial Projects		accumulated surplus (deficit)	total outstanding capital obligation	debt charges
		1	2	3
		\$	\$	\$
Water projects - for this municipality only	46	149,809	398,595	44,957
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	239,946	387,685	40,494
- share of integrated projects	49	-	-	-

7. 1994 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	55,101		12,116	
- 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	55,101		12,116	

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
		\$	\$	\$	\$	\$	\$
1995	60	55,859	8,357	-	-	-	-
1996	61	46,144	5,614	-	-	-	-
1997	62	46,144	2,767	-	-	-	-
1998	63	24,631	587	-	-	-	-
1999	64	-	-	-	-	-	-
2000-2004	65	-	-	-	-	-	-
2005 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	172,778	17,325	-	-	-	-

* Includes interest to earned on Ontario Clean Water Agency debt retirement funds

9. Future principal payments on EXPECTED NEW debt		1
		\$
1995	72	60,000
1996	73	80,000
1997	74	80,000
1998	75	80,000
1999	76	80,000
Total	77	380,000

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, 1994.

	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	153,966	742	154,708								
Special purpose requisitions												
Water rate	2	-	-	-								
Transit rate	3	-	-	-								
Sewer rate	4	-	-	-								
Library rate	5	-	-	-								
Road rate	6	-	-	-								
--	7	-	-	-								
--	8	-	-	-								
Payments in lieu of taxes	9	-	-	-								
Telephone and telegraph taxation	10	-	-	-								
Subtotal levied by mill rate -- general	11	2,573	153,966	742	154,708	146,019	5,019	-	3,455	-	154,493	2,358
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	2,573	153,966	742	154,708	146,019	5,019	-	3,455	-	154,493	2,358

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

		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	786	285,753	1,487	-	287,240	272,334	8,834	6,131	-	287,299	727
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	186	21,544	-	-	21,544	20,216	538	790	-	21,544	186
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	443	240,917	1,257	-	242,174	230,139	7,137	5,181	-	242,457	726
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	4	18,186	-	-	18,186	17,083	435	668	-	18,186	4
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	525	566,400	2,744	-	569,144	539,772	16,944	12,770	-	569,486	183

1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Deseronto T

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For the year ended December 31, 1994.

		1 \$
Balance at the beginning of the year	1	222,202
Revenues		
Contributions from revenue fund	2	6,212
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	8,500
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	1,037
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	15,749
Expenditures		
Transferred to capital fund	14	1,765
Transferred to revenue fund	15	8,766
Charges for long term liabilities - principal and interest	16	-
--	63	10
--	20	-
--	21	-
Total expenditure	22	10,541
Balance at the end of the year for:		
Reserves	23	188,835
Reserve Funds	24	38,575
Total	25	227,410
Analysed as follows:		
Working funds	26	74,337
Contingencies	27	-
Ontario Clean Water Agency 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	7,307
- library	65	12,291
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	115,083
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	17,915
Waste Site	53	-
Police Commission	54	477
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	227,410

1994 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1994.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	104,875	-
Accounts receivable			
Canada	2	8,754	
Ontario	3	6,661	
Region or county	4	10,286	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	44,753	receivable for
Other (including unorganized areas)	8	72,719	business taxes
Taxes receivable			
Current year's levies	9	187,045	16,530
Previous year's levies	10	94,610	2,261
Prior year's levies	11	77,140	2,458
Penalties and interest	12	39,692	1,679
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	48,546	
Other current assets	18	1,698	portion of line 20
Capital outlay to be recovered in future years	19	172,778	for tax sale / tax
Other long term assets	20	3,114	registration
Total	21	872,671	-

1994 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1994.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	385,000				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	64,776				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	354				
Trade accounts payable	31	104,496				
Other	32	4,435				
Other current liabilities	33	27,588				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	172,778				
- 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	227,410				
Accumulated net revenue (deficit)						
General revenue	42	48,240				
Special charges and special areas (specify)						
--	43	12,797				
--	44	2,506				
--	45	122,289				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	-				
Cemetaries	50	1,755				
Recreation, community centres and arenas	51	31,471				
--	52	6,237				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	2,358				
School boards	57	183				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
Total	59	872,671				

1994 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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STATISTICAL DATA

For the year ended December 31, 1994.

		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	6
Transit	5	-
Public Works	6	2
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	522,244
Employee benefits	15	103,691
		103,306
		8,420

		1 \$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	1,103,111
Previous years' tax	17	49,325
Penalties and interest	18	96,295
Subtotal	19	1,248,731
Discounts allowed	20	11,998
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	2,740
- recoverable from general municipal revenues	25	2,120
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	1,265,589
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 1994 (lower tier municipalities only)		
Interim billings: Number of installments	31	1
Due date of first installment (YYYYMMDD)	32	19940331
Due date of last installment (YYYYMMDD)	33	0
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19940630
Due date of last installment (YYYYMMDD)	36	19940930
		\$
Supplementary taxes levied with 1995 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 1995	58	600,000	-	180,000
in 1996	59	450,000	-	109,000
in 1997	60	-	-	-
in 1998	61	-	-	-
in 1999	62	-	-	-
Total	63	1,050,000	-	289,000

1994 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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17

STATISTICAL DATA

For the year ended December 31, 1994.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	49,874	49,046		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1994 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	39	805	246,261	44,464	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
		number of residential units	1994 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer	In this municipality	44	805	182,890	39,071	
	In other municipalities (specify municipality)					
	--	45	-	-	-	
	--	46	-	-	-	
	--	47	-	-	-	
	--	48	-	-	-	
	--	65	-	-	-	
			water	sewer		
			1	2		
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-		
8. Selected investments of own sinking funds as at December 31						
		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
Own sinking funds	83	-	-	-	-	
9. Borrowing from own reserve funds						
				1		
				\$		
Loans or advances due to reserve funds as at December 31				84	-	
10. Joint boards consolidated by this municipality						
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
name of joint boards	53	-	-	-	-	
	--	-	-	-	-	
	--	-	-	-	-	
	--	-	-	-	-	
	--	-	-	-	-	
	--	-	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
Approved but not financed as at December 31, 1993	67	-	-	-	-	
Approved in 1994	68	-	-	-	-	
Financed in 1994	69	-	-	-	-	
No long term financing necessary	70	-	-	-	-	
Approved but not financed as at December 31, 1994	71	-	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1994	72	-	-	-	-	
12. Forecast of total revenue fund expenditures						
		1995	1996	1997	1998	1999
		1	2	3	4	5
		\$	\$	\$	\$	\$
73	2,800,000	2,800,000	2,600,000	2,200,000	2,200,000	2,400,000

1994 FINANCIAL INFORMATION RETURN

ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

Municipality

Victoria Co

For the year ended December 31, 1994.

		Principal
		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	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
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	-

