

# **1995 FINANCIAL INFORMATION RETURN**

**MUNICIPAL CODE: 12002**

**MUNICIPALITY OF: Deseronto T**

# 1995 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Deseronto T

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For the year ended December 31, 1995.

|  |           | Total Revenue    | Upper Tier Purposes | School Board Purposes | Own Purpose      |
|--|-----------|------------------|---------------------|-----------------------|------------------|
|  |           | 1                | 2                   | 3                     | 4                |
|  |           | \$               | \$                  | \$                    | \$               |
| <b>TAXATION</b>  |           |                  |                     |                       |                  |
| Taxation from schedule 2LTxx or requisitions from schedule 2UT | 1         | 1,354,657        | 144,257             | 572,673               | 637,727          |
| Direct water billings on ratepayers -- own municipality        | 2         | 278,945          | -                   |                       | 278,945          |
| -- other municipalities  | 3         | 67,760           | -                   |                       | 67,760           |
| Sewer surcharge on direct water billings -- own municipality   | 4         | 238,567          | -                   |                       | 238,567          |
| -- other municipalities  | 5         | 20,041           | -                   |                       | 20,041           |
| <b>Subtotal</b>  | <b>6</b>  | <b>1,959,970</b> | <b>144,257</b>      | <b>572,673</b>        | <b>1,243,040</b> |
| <b>PAYMENTS IN LIEU OF TAXATION</b>                            |           |                  |                     |                       |                  |
| Canada   | 7         | 10,182           | -                   | -                     | 10,182           |
| Canada Enterprises   | 8         | -                | -                   | -                     | -                |
| Ontario  |           |                  |                     |                       |                  |
| The Municipal Tax Assistance Act                               | 9         | 63,172           | -                   |                       | 63,172           |
| The Municipal Act, section 157                                 | 10        | -                | -                   |                       | -                |
| Other  | 11        | -                | -                   |                       | -                |
| Ontario Enterprises  |           |                  |                     |                       |                  |
| Ontario Housing Corporation                                    | 12        | 30,994           | 3,365               | 13,388                | 14,241           |
| Ontario Hydro  | 13        | -                | -                   | -                     | -                |
| Liquor Control Board of Ontario                                | 14        | 7,775            | -                   | -                     | 7,775            |
| Other  | 15        | -                | -                   | -                     | -                |
| Municipal enterprises  | 16        | 3,657            | -                   | -                     | 3,657            |
| Other municipalities and enterprises                           | 17        | -                | -                   | -                     | -                |
| <b>Subtotal</b>  | <b>18</b> | <b>115,780</b>   | <b>3,365</b>        | <b>13,388</b>         | <b>99,027</b>    |
| <b>ONTARIO UNCONDITIONAL GRANTS</b>                            |           |                  |                     |                       |                  |
| 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        |                  |                     |                       |                  |
| <b>Subtotal</b>  | <b>28</b> | <b>257,678</b>   | <b>-</b>            | <b>-</b>              | <b>257,678</b>   |
| <b>REVENUES FOR SPECIFIC FUNCTIONS</b>                         |           |                  |                     |                       |                  |
| Ontario specific grants  | 29        | 101,493          |                     |                       | 101,493          |
| Canada specific grants   | 30        | 6,694            |                     |                       | 6,694            |
| Other municipalities - grants and fees                         | 31        | 9,967            |                     |                       | 9,967            |
| Fees and service charges                                       | 32        | 246,964          |                     |                       | 246,964          |
| <b>Subtotal</b>  | <b>33</b> | <b>365,118</b>   |                     |                       | <b>365,118</b>   |
| <b>OTHER REVENUES</b>  |           |                  |                     |                       |                  |
| Trailer revenue and licences                                   | 34        | -                |                     |                       | -                |
| Licences and permits   | 35        | 15,840           | -                   | -                     | 15,840           |
| Fines  | 37        | -                |                     |                       | -                |
| Penalties and interest on taxes                                | 38        | 60,914           |                     |                       | 60,914           |
| Investment income - from own funds                             | 39        | 7,202            |                     |                       | 7,202            |
| - other  | 40        | -                |                     |                       | -                |
| Sales of publications, equipment, etc                          | 42        | -                |                     |                       | -                |
| Contributions from capital fund                                | 43        | -                |                     |                       | -                |
| Contributions from reserves and reserve funds                  | 44        | 5,476            |                     |                       | 5,476            |
| Contributions from non-consolidated entities                   | 45        | -                |                     |                       | -                |
| --   | 46        | -                |                     |                       | -                |
| --   | 47        | -                |                     |                       | -                |
| --   | 48        | -                |                     |                       | -                |
| Sale of Land   | 49        | -                |                     |                       | -                |
| <b>Subtotal</b>  | <b>50</b> | <b>89,432</b>    | <b>-</b>            | <b>-</b>              | <b>89,432</b>    |
| <b>TOTAL REVENUE</b>   | <b>51</b> | <b>2,787,978</b> | <b>147,622</b>      | <b>586,061</b>        | <b>2,054,295</b> |



# ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Deseronto T

2LT - OP

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|  | LOCAL TAXABLE ASSESSMENT |                      |                           | MILL RATES |                      | TAXES LEVIED                        |                      |                           | SUPPLEMENTARY TAXES |                      |                           | TOTAL    |                       |
|--|--------------------------|----------------------|---------------------------|------------|----------------------|-------------------------------------|----------------------|---------------------------|---------------------|----------------------|---------------------------|----------|-----------------------|
|  | MAID                     | 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 |
| General                                      | 0                        | 1,238,810            | 125,557                   | 40,120     | 97.19000             | 114.34000                           | 120,400              | 14,356                    | 4,587               | 213                  | 212                       | 146      | 139,914               |
| <b>Subtotal Levied By Mill Rate</b>          | 0                        | -                    | -                         | -          | -                    | -                                   | 120,400              | 14,356                    | 4,587               | 213                  | 212                       | 146      | 139,914               |
| Share Of Telephone And Telegraph Taxation    | 0                        | -                    | -                         | -          | -                    | -                                   | -                    | 4,343                     | -                   | -                    | -                         | -        | 4,343                 |
| <b>Subtotal Special Charges On Tax Bills</b> | 0                        | -                    | -                         | -          | -                    | -                                   | -                    | 4,343                     | -                   | -                    | -                         | -        | 4,343                 |
| <b>Total Taxation</b>                        | 0                        | -                    | -                         | -          | -                    | -                                   | 120,400              | 18,699                    | 4,587               | 213                  | 212                       | 146      | 144,257               |
|  |                          |                      |                           |            |                      |                                     |                      |                           |                     |                      |                           |          |                       |
|  |                          |                      |                           |            |                      |                                     |                      |                           |                     |                      |                           |          |                       |
|  |                          |                      |                           |            |                      |                                     |                      |                           |                     |                      |                           |          |                       |
|  |                          |                      |                           |            |                      |                                     |                      |                           |                     |                      |                           |          |                       |
|  |                          |                      |                           |            |                      |                                     |                      |                           |                     |                      |                           |          |                       |
|  |                          |                      |                           |            |                      |                                     |                      |                           |                     |                      |                           |          |                       |

## II. Upper tier purposes



# ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Deseronto T

**2LT - OP**

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|   | LOCAL TAXABLE ASSESSMENT |                         |                              | MILL RATES |                         | TAXES LEVIED                              |                         |                              | SUPPLEMENTARY TAXES |                         |                              | TOTAL    |                          |
|---|--------------------------|-------------------------|------------------------------|------------|-------------------------|---|-------------------------|------------------------------|---------------------|-------------------------|------------------------------|----------|--------------------------|
|   | MAID                     | residential<br>and farm | commercial<br>and industrial | business   | residential<br>and farm | commercial,<br>industrial and<br>business | residential<br>and farm | commercial<br>and industrial | business            | residential<br>and farm | commercial<br>and industrial | business | total<br>columns 6 to 11 |
| <b>Secondary separate</b>                 |                          |                         |                              |            |                         |   |                         |                              |                     |                         |                              |          |                          |
| General                                   | 0                        | 83,232                  | 13,023                       | 3,730      | 174.280000              | 205.030000                                | 14,506                  | 2,670                        | 765                 | -                       | -                            | -        | 17,941                   |
| Share Of Telephone And Telegraph Taxation | 0                        | -                       | -                            | -          | -                       | -   | -                       | 493                          | -                   | -                       | -                            | -        | 493                      |
| <b>Total Taxation</b>                     | 0                        | -                       | -                            | -          | -                       | -   | 14,506                  | 3,163                        | 765                 | -                       | -                            | -        | 18,434                   |
| <b>Separate consolidated</b>              |                          |                         |                              |            |                         |   |                         |                              |                     |                         |                              |          |                          |
|   |                          |                         |                              |            |                         |   |                         |                              |                     |                         |                              |          |                          |
|   |                          |                         |                              |            |                         |   |                         |                              |                     |                         |                              |          |                          |
|   |                          |                         |                              |            |                         |   |                         |                              |                     |                         |                              |          |                          |
| <b>Total all school board taxation</b>    | 0                        |                         |                              |            |                         |   | 478,999                 | 73,156                       | 18,250              | 846                     | 841                          | 581      | 572,673                  |





# 1995 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

Municipality

Deseronto T

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|   |    | Ontario<br>Specific<br>Grants | Canada<br>Grants | other<br>municipalities<br>grants, fees and<br>service charges | fees and<br>service<br>charges |
|---|----|-------------------------------|------------------|--|--------------------------------|
|   |    | 1                             | 2                | 3  | 4                              |
|   |    | \$                            | \$               | \$   | \$                             |
| <b>General Government</b>                 | 1  | -                             | -                | -  | 9,912                          |
| <b>Protection to Persons and Property</b> |    |                               |                  |  |                                |
| Fire                                      | 2  | -                             | -                | -  | 16,596                         |
| Police                                    | 3  | -                             | -                | -  | 3,998                          |
| Conservation Authority                    | 4  | -                             | -                | -  | -                              |
| Protective inspection and control         | 5  | -                             | -                | -  | 2,040                          |
| Emergency measures                        | 6  | -                             | -                | -  | -                              |
| <b>Subtotal</b>                           | 7  | -                             | -                | -  | 22,634                         |
| <b>Transportation services</b>            |    |                               |                  |  |                                |
| Roadways                                  | 8  | 85,370                        | -                | 9,967  | 1,197                          |
| Winter Control                            | 9  | 4,493                         | -                | -  | -                              |
| Transit                                   | 10 | -                             | -                | -  | -                              |
| Parking                                   | 11 | -                             | -                | -  | -                              |
| Street Lighting                           | 12 | -                             | -                | -  | -                              |
| Air Transportation                        | 13 | -                             | -                | -  | -                              |
| --  | 14 | -                             | -                | -  | -                              |
| <b>Subtotal</b>                           | 15 | 89,863                        | -                | 9,967  | 1,197                          |
| <b>Environmental services</b>             |    |                               |                  |  |                                |
| Sanitary Sewer System                     | 16 | -                             | -                | -  | -                              |
| Storm Sewer System                        | 17 | -                             | -                | -  | -                              |
| Waterworks System                         | 18 | -                             | -                | -  | -                              |
| Garbage Collection                        | 19 | 1,219                         | -                | -  | 9,801                          |
| Garbage Disposal                          | 20 | -                             | -                | -  | -                              |
| Pollution Control                         | 21 | -                             | -                | -  | -                              |
| --  | 22 | -                             | -                | -  | -                              |
| <b>Subtotal</b>                           | 23 | 1,219                         | -                | -  | 9,801                          |
| <b>Health Services</b>                    |    |                               |                  |  |                                |
| Public Health Services                    | 24 | -                             | -                | -  | -                              |
| Public Health Inspection and Control      | 25 | -                             | -                | -  | -                              |
| Hospitals                                 | 26 | -                             | -                | -  | -                              |
| Ambulance Services                        | 27 | -                             | -                | -  | -                              |
| Cemeteries                                | 28 | -                             | -                | -  | 14,360                         |
| --  | 29 | -                             | -                | -  | -                              |
| <b>Subtotal</b>                           | 30 | -                             | -                | -  | 14,360                         |
| <b>Social and Family Services</b>         |    |                               |                  |  |                                |
| General Assistance                        | 31 | -                             | -                | -  | -                              |
| Assistance to Aged Persons                | 32 | -                             | -                | -  | -                              |
| Assistance to Children                    | 33 | -                             | -                | -  | -                              |
| Day Nurseries                             | 34 | -                             | -                | -  | -                              |
| --  | 35 | -                             | -                | -  | -                              |
| <b>Subtotal</b>                           | 36 | -                             | -                | -  | -                              |
| <b>Recreation and Cultural Services</b>   |    |                               |                  |  |                                |
| Parks and Recreation                      | 37 | 5,000                         | 6,694            | -  | 188,846                        |
| Libraries                                 | 38 | 5,411                         | -                | -  | 214                            |
| Other Cultural                            | 39 | -                             | -                | -  | -                              |
| <b>Subtotal</b>                           | 40 | 10,411                        | 6,694            | -  | 189,060                        |
| <b>Planning and Development</b>           |    |                               |                  |  |                                |
| Planning and Development                  | 41 | -                             | -                | -  | -                              |
| Commercial and Industrial                 | 42 | -                             | -                | -  | -                              |
| Residential Development                   | 43 | -                             | -                | -  | -                              |
| Agriculture and Reforestation             | 44 | -                             | -                | -  | -                              |
| Tile Drainage and Shoreline Assistance    | 45 | -                             | -                | -  | -                              |
| --  | 46 | -                             | -                | -  | -                              |
| <b>Subtotal</b>                           | 47 | -                             | -                | -  | -                              |
| Electricity                               | 48 | -                             | -                | -  | -                              |
| Gas                                       | 49 | -                             | -                | -  | -                              |
| Telephone                                 | 50 | -                             | -                | -  | -                              |
| <b>Total</b>                              | 51 | 101,493                       | 6,694            | 9,967  | 246,964                        |

# 1995 FINANCIAL INFORMATION RETURN

Municipality

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| Deseronto T |
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## ANALYSIS OF REVENUE FUND EXPENDITURES

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For the year ended December 31, 1995.

|   |    | Salaries<br>Wages and<br>Employee<br>Benefits | Net Long Term<br>Debt Charges | Materials,<br>Services,<br>Rents and<br>Financial<br>Expenses | Transfers<br>To Own<br>Funds | Other<br>Transfers | Inter-<br>Functional<br>Transfers | Total<br>Expenditures |
|---|----|---|-------------------------------|---|------------------------------|--------------------|-----------------------------------|-----------------------|
|   |    | 1   | 2                             | 3   | 4                            | 5                  | 6                                 | 7                     |
|   |    | \$  | \$                            | \$  | \$                           | \$                 | \$                                | \$                    |
| <b>General Government</b>                 | 1  | 134,916                                       | 6,498                         | 82,596  | -                            | -                  | 2,000                             | 222,010               |
| <b>Protection to Persons and Property</b> |    |   |                               |   |                              |                    |                                   |                       |
| Fire                                      | 2  | 19,280  | 23,320                        | 25,556  | -                            | -                  | 7,000                             | 75,156                |
| Police                                    | 3  | 331,088                                       | -                             | 59,802  | -                            | -                  | -                                 | 390,890               |
| Conservation Authority                    | 4  | -   | -                             | -   | -                            | 3,881              | -                                 | 3,881                 |
| Protective inspection and control         | 5  | 14,975  | -                             | 14,431  | -                            | -                  | -                                 | 29,406                |
| Emergency measures                        | 6  | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 7  | 365,343                                       | 23,320                        | 99,789  | -                            | 3,881              | 7,000                             | 499,333               |
| <b>Transportation services</b>            |    |   |                               |   |                              |                    |                                   |                       |
| Roadways                                  | 8  | 90,757  | 10,435                        | 76,875  | -                            | -                  | -                                 | 178,067               |
| Winter Control                            | 9  | -   | -                             | 8,800   | -                            | -                  | -                                 | 8,800                 |
| Transit                                   | 10 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Parking                                   | 11 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Street Lighting                           | 12 | -   | 6,192                         | 15,701  | -                            | -                  | -                                 | 21,893                |
| Air Transportation                        | 13 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --  | 14 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 15 | 90,757  | 16,627                        | 101,376   | -                            | -                  | -                                 | 208,760               |
| <b>Environmental services</b>             |    |   |                               |   |                              |                    |                                   |                       |
| Sanitary Sewer System                     | 16 | -   | -                             | 290,065   | -                            | -                  | 1,000                             | 291,065               |
| Storm Sewer System                        | 17 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Waterworks System                         | 18 | -   | -                             | 348,200   | -                            | -                  | 6,000                             | 342,200               |
| Garbage Collection                        | 19 | -   | -                             | 82,438  | -                            | -                  | -                                 | 82,438                |
| Garbage Disposal                          | 20 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Pollution Control                         | 21 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --  | 22 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 23 | -   | -                             | 720,703   | -                            | -                  | 5,000                             | 715,703               |
| <b>Health Services</b>                    |    |   |                               |   |                              |                    |                                   |                       |
| Public Health Services                    | 24 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Public Health Inspection and Control      | 25 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Hospitals                                 | 26 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Ambulance Services                        | 27 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Cemeteries                                | 28 | 2,000   | -                             | 15,736  | -                            | -                  | -                                 | 17,736                |
| --  | 29 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 30 | 2,000   | -                             | 15,736  | -                            | -                  | -                                 | 17,736                |
| <b>Social and Family Services</b>         |    |   |                               |   |                              |                    |                                   |                       |
| General Assistance                        | 31 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Assistance to Aged Persons                | 32 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Assistance to Children                    | 33 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Day Nurseries                             | 34 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --  | 35 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 36 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Recreation and Cultural Services</b>   |    |   |                               |   |                              |                    |                                   |                       |
| Parks and Recreation                      | 37 | 104,464                                       | 20,876                        | 93,601  | 694                          | -                  | -                                 | 219,635               |
| Libraries                                 | 38 | 11,241  | -                             | 15,260  | -                            | -                  | -                                 | 26,501                |
| Other Cultural                            | 39 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 40 | 115,705                                       | 20,876                        | 108,861   | 694                          | -                  | -                                 | 246,136               |
| <b>Planning and Development</b>           |    |   |                               |   |                              |                    |                                   |                       |
| Planning and Development                  | 41 | -   | -                             | 3,133   | -                            | -                  | -                                 | 3,133                 |
| Commercial and Industrial                 | 42 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Residential Development                   | 43 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Agriculture and Reforestation             | 44 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Tile Drainage and Shoreline Assistance    | 45 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --  | 46 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Subtotal</b>                           | 47 | -   | -                             | 3,133   | -                            | -                  | -                                 | 3,133                 |
| Electricity                               | 48 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Gas                                       | 49 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Telephone                                 | 50 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| <b>Total</b>                              | 51 | 708,721                                       | 67,321                        | 1,132,194   | 694                          | 3,881              | -                                 | 1,912,811             |

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1995.

|  |   |    | 1<br>\$ |
|--|---|----|---------|
| <b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b> | 1   |    | -       |
| <b>Source of Financing</b>   |   |    |         |
| <b>Contributions from Own Funds</b>  |   |    |         |
| Revenue Fund   | 2   |    | 694     |
| Reserves and Reserve Funds   | 3   |    | 89,524  |
|  | <b>Subtotal</b>   | 4  | 90,218  |
| <b>Long Term Liabilities Incurred</b>  |   |    |         |
| 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  |    | -       |
|  | <b>Subtotal *</b>   | 18 | -       |
| <b>Grants and Loan Forgiveness</b>   |   |    |         |
| Ontario  | 20  |    | 223,228 |
| Canada   | 21  |    | -       |
| Other Municipalities   | 22  |    | -       |
|  | <b>Subtotal</b>   | 23 | 223,228 |
| <b>Other Financing</b>   |   |    |         |
| Prepaid Special Charges  | 24  |    | -       |
| Proceeds From Sale of Land and Other Capital Assets  | 25  |    | -       |
| Investment Income  |   |    |         |
| From Own Funds   | 26  |    | -       |
| Other  | 27  |    | -       |
| Donations  | 28  |    | 13,333  |
| --   | 30  |    | -       |
| --   | 31  |    | -       |
|  | <b>Subtotal</b>   | 32 | 13,333  |
|  | <b>Total Sources of Financing</b>                                     | 33 | 326,779 |
| <b>Applications</b>  |   |    |         |
| <b>Own Expenditures</b>  |   |    |         |
| Short Term Interest Costs  | 34  |    | -       |
| Other  | 35  |    | 326,779 |
|  | <b>Subtotal</b>   | 36 | 326,779 |
| <b>Transfer of Proceeds From Long Term Liabilities to:</b>                                   |   |    |         |
| Other Municipalities   | 37  |    | -       |
| Unconsolidated Local Boards  | 38  |    | -       |
| Individuals  | 39  |    | -       |
|  | <b>Subtotal</b>   | 40 | -       |
| <b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>                             |   |    |         |
|  | 41  |    | -       |
|  | <b>Total Applications</b>   | 42 | 326,779 |
| <b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>       |   |    |         |
| 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  |    | -       |
|  | <b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b> | 49 | -       |
| * - Amount in Line 18 Raised on Behalf of Other Municipalities                               | 19  |    | -       |

# 1995 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

Municipality

Deseronto T

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|   | CAPITAL GRANTS |               |                      | TOTAL OWN EXPENDITURES |
|---|----------------|---------------|----------------------|------------------------|
|   | Ontario Grants | Canada Grants | Other municipalities |                        |
|   | 1<br>\$        | 2<br>\$       | 3<br>\$              |                        |
| <b>General Government</b>                 | 1              | -             | -                    | 1,788                  |
| <b>Protection to Persons and Property</b> |                |               |                      |                        |
| Fire                                      | 2              | -             | -                    | 4,322                  |
| Police                                    | 3              | -             | -                    | -                      |
| Conservation Authority                    | 4              | -             | -                    | -                      |
| Protective inspection and control         | 5              | -             | -                    | -                      |
| Emergency measures                        | 6              | -             | -                    | -                      |
| <b>Subtotal</b>                           | 7              | -             | -                    | 4,322                  |
| <b>Transportation services</b>            |                |               |                      |                        |
| Roadways                                  | 8              | -             | -                    | 13,575                 |
| Winter Control                            | 9              | -             | -                    | -                      |
| Transit                                   | 10             | -             | -                    | -                      |
| Parking                                   | 11             | -             | -                    | -                      |
| Street Lighting                           | 12             | -             | -                    | -                      |
| Air Transportation                        | 13             | -             | -                    | -                      |
| --  | 14             | -             | -                    | -                      |
| <b>Subtotal</b>                           | 15             | -             | -                    | 13,575                 |
| <b>Environmental services</b>             |                |               |                      |                        |
| Sanitary Sewer System                     | 16             | 21,144        | -                    | 17,901                 |
| Storm Sewer System                        | 17             | -             | -                    | -                      |
| Waterworks System                         | 18             | 144,517       | -                    | 205,023                |
| Garbage Collection                        | 19             | -             | -                    | -                      |
| Garbage Disposal                          | 20             | -             | -                    | -                      |
| Pollution Control                         | 21             | -             | -                    | -                      |
| --  | 22             | -             | -                    | -                      |
| <b>Subtotal</b>                           | 23             | 165,661       | -                    | 222,924                |
| <b>Health Services</b>                    |                |               |                      |                        |
| Public Health Services                    | 24             | -             | -                    | -                      |
| Public Health Inspection and Control      | 25             | -             | -                    | -                      |
| Hospitals                                 | 26             | -             | -                    | -                      |
| Ambulance Services                        | 27             | -             | -                    | -                      |
| Cemeteries                                | 28             | -             | -                    | -                      |
| --  | 29             | -             | -                    | -                      |
| <b>Subtotal</b>                           | 30             | -             | -                    | -                      |
| <b>Social and Family Services</b>         |                |               |                      |                        |
| General Assistance                        | 31             | -             | -                    | -                      |
| Assistance to Aged Persons                | 32             | -             | -                    | -                      |
| Assistance to Children                    | 33             | -             | -                    | -                      |
| Day Nurseries                             | 34             | -             | -                    | -                      |
| --  | 35             | -             | -                    | -                      |
| <b>Subtotal</b>                           | 36             | -             | -                    | -                      |
| <b>Recreation and Cultural Services</b>   |                |               |                      |                        |
| Parks and Recreation                      | 37             | 57,567        | -                    | 84,170                 |
| Libraries                                 | 38             | -             | -                    | -                      |
| Other Cultural                            | 39             | -             | -                    | -                      |
| <b>Subtotal</b>                           | 40             | 57,567        | -                    | 84,170                 |
| <b>Planning and Development</b>           |                |               |                      |                        |
| Planning and Development                  | 41             | -             | -                    | -                      |
| Commercial and Industrial                 | 42             | -             | -                    | -                      |
| Residential Development                   | 43             | -             | -                    | -                      |
| Agriculture and Reforestation             | 44             | -             | -                    | -                      |
| Tile Drainage and Shoreline Assistance    | 45             | -             | -                    | -                      |
| --  | 46             | -             | -                    | -                      |
| <b>Subtotal</b>                           | 47             | -             | -                    | -                      |
| Electricity                               | 48             | -             | -                    | -                      |
| Gas                                       | 49             | -             | -                    | -                      |
| Telephone                                 | 50             | -             | -                    | -                      |
| <b>Total</b>                              | 51             | 223,228       | -                    | 326,779                |

# 1995 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

|             |
|-------------|
| Deseronto T |
|-------------|

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For the year ended December 31, 1995.

|   |           | 1<br>\$        |
|---|-----------|----------------|
| <b>General Government</b>                 | 1         | 14,583         |
| <b>Protection to Persons and Property</b> |           |                |
| Fire                                      | 2         | 39,195         |
| Police                                    | 3         | -              |
| Conservation Authority                    | 4         | -              |
| Protective inspection and control         | 5         | -              |
| Emergency measures                        | 6         | -              |
| <b>Subtotal</b>                           | <b>7</b>  | <b>39,195</b>  |
| <b>Transportation services</b>            |           |                |
| Roadways                                  | 8         | 23,333         |
| Winter Control                            | 9         | -              |
| Transit                                   | 10        | -              |
| Parking                                   | 11        | -              |
| Street Lighting                           | 12        | 15,996         |
| Air Transportation                        | 13        | -              |
| --  | 14        | -              |
| <b>Subtotal</b>                           | <b>15</b> | <b>39,329</b>  |
| <b>Environmental services</b>             |           |                |
| Sanitary Sewer System                     | 16        | -              |
| Storm Sewer System                        | 17        | -              |
| Waterworks System                         | 18        | -              |
| Garbage Collection                        | 19        | -              |
| Garbage Disposal                          | 20        | -              |
| Pollution Control                         | 21        | -              |
| --  | 22        | -              |
| <b>Subtotal</b>                           | <b>23</b> | <b>-</b>       |
| <b>Health Services</b>                    |           |                |
| Public Health Services                    | 24        | -              |
| Public Health Inspection and Control      | 25        | -              |
| Hospitals                                 | 26        | -              |
| Ambulance Services                        | 27        | -              |
| Cemeteries                                | 28        | -              |
| --  | 29        | -              |
| <b>Subtotal</b>                           | <b>30</b> | <b>-</b>       |
| <b>Social and Family Services</b>         |           |                |
| General Assistance                        | 31        | -              |
| Assistance to Aged Persons                | 32        | -              |
| Assistance to Children                    | 33        | -              |
| Day Nurseries                             | 34        | -              |
| --  | 35        | -              |
| <b>Subtotal</b>                           | <b>36</b> | <b>-</b>       |
| <b>Recreation and Cultural Services</b>   |           |                |
| Parks and Recreation                      | 37        | 23,812         |
| Libraries                                 | 38        | -              |
| Other Cultural                            | 39        | -              |
| <b>Subtotal</b>                           | <b>40</b> | <b>23,812</b>  |
| <b>Planning and Development</b>           |           |                |
| Planning and Development                  | 41        | -              |
| Commercial and Industrial                 | 42        | -              |
| Residential Development                   | 43        | -              |
| Agriculture and Reforestation             | 44        | -              |
| Tile Drainage and Shoreline Assistance    | 45        | -              |
| --  | 46        | -              |
| <b>Subtotal</b>                           | <b>47</b> | <b>-</b>       |
| Electricity                               | 48        | -              |
| Gas                                       | 49        | -              |
| Telephone                                 | 50        | -              |
| <b>Total</b>                              | <b>51</b> | <b>116,919</b> |

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1995.

|  |    | 1<br>\$ |
|--|----|---------|
| <b>1. Calculation of the Debt Burden of the Municipality</b>   |    |         |
| All debt issued by the municipality, predecessor municipalities and consolidated entities                                    |    |         |
| :To Ontario and agencies   | 1  | -       |
| : To Canada and agencies   | 2  | -       |
| : To other   | 3  | 116,919 |
| <b>Subtotal</b>  | 4  | 116,919 |
| Plus: All debt assumed by the municipality from others   | 5  | -       |
| Less: All debt assumed by others   |    |         |
| :Ontario - special purpose loans   | 80 | -       |
| :Ontario - Other   | 81 | -       |
| :Schoolboards  | 7  | -       |
| :Other municipalities  | 8  | -       |
| <b>Subtotal</b>  | 9  | -       |
| Less: Ontario Clean Water Agency debt retirement funds   |    |         |
| - sewer  | 10 | -       |
| - water  | 11 | -       |
| Own sinking funds (actual balances)  |    |         |
| - general  | 12 | -       |
| - enterprises and other  | 13 | -       |
| <b>Subtotal</b>  | 14 | -       |
| <b>Total</b>   | 15 | 116,919 |
| Amount reported in line 15 analyzed as follows:  |    |         |
| Sinking fund debentures  | 16 | -       |
| Installment (serial) debentures  | 17 | -       |
| Long term bank loans   | 18 | 116,919 |
| Lease purchase agreements  | 19 | -       |
| Mortgages  | 20 | -       |
| Ontario Clean Water Agency   | 22 | -       |
| Long term reserve fund loans   | 23 | -       |
| --   | 24 | -       |
| <b>\$</b>  |    |         |
| <b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>  |    |         |
| 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 U.S. dollars   | 28 | -       |
| <b>\$</b>  |    |         |
| <b>3. Interest earned on sinking funds and debt retirement funds during the year</b>   |    |         |
| Own funds  | 29 | -       |
| Ontario Clean Water Agency - sewer   | 30 | -       |
| - water  | 31 | -       |
| <b>\$</b>  |    |         |
| <b>4. Actuarial balance of own sinking funds at year end</b>   |    |         |
|  | 32 | -       |
| <b>\$</b>  |    |         |
| <b>5. Long term commitments and contingencies at year end</b>  |    |         |
| 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 | -       |
| <b>Total</b>   | 45 | -       |

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1995.

| 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 | 136,703                       | 393,981                              | 44,957       |
| - share of integrated projects                    | 47 | -                             | -                                    | -            |
| Sewer projects - for this municipality only       | 48 | 234,325                       | 377,517                              | 40,494       |
| - share of integrated projects                    | 49 | -                             | -                                    | -            |

| 7. 1995 Debt Charges                                  |           | principal     |    | interest      |    |
|---|-----------|---------------|----|---------------|----|
|   |           | 1             | 2  | 1             | 2  |
|   |           | \$            | \$ | \$            | \$ |
| Recovered from the consolidated revenue fund          |           |               |    |               |    |
| - general tax rates                                   | 50        | 55,859        |    | 11,462        |    |
| - 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        | -             |    | -             |    |
| <b>Total</b>  | <b>78</b> | <b>55,859</b> |    | <b>11,462</b> |    |
| Line 78 includes:                                     |           |               |    |               |    |
| Financing of one-time real estate purchase            | 90        | -             |    | -             |    |
| Other lump sum (balloon) repayments of long term debt | 91        | -             |    | -             |    |

| 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        |
|  |           | \$   | \$           | \$                             | \$       | \$                                       | \$       |
| 1996   |           | 46,144   | 5,614        | -                              | -        | -  | -        |
| 1997   |           | 46,144   | 2,767        | -                              | -        | -  | -        |
| 1998   |           | 24,631   | 587          | -                              | -        | -  | -        |
| 1999   |           | -  | -            | -                              | -        | -  | -        |
| 2000   |           | -  | -            | -                              | -        | -  | -        |
| 2001 - 2005  |           | -  | -            | -                              | -        | -  | -        |
| 2006 onwards   |           | -  | -            | -                              | -        | -  | -        |
| interest to be earned on sinking funds *                       | 69        | -  | -            | -                              | -        | -  | -        |
| Downtown revitalization program                                | 70        | -  | -            | -                              | -        | -  | -        |
| <b>Total</b>   | <b>71</b> | <b>116,919</b>                                 | <b>8,968</b> | <b>-</b>                       | <b>-</b> | <b>-</b>                                 | <b>-</b> |

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

| 9. Future principal payments on EXPECTED NEW debt |           | 1              |
|---|-----------|----------------|
|   |           | \$             |
| 1996  | 72        | 20,000         |
| 1997  | 73        | 20,000         |
| 1998  | 74        | 20,000         |
| 1999  | 75        | 20,000         |
| 2000  | 76        | 20,000         |
| <b>Total</b>                                      | <b>77</b> | <b>100,000</b> |

10. Other notes (attach supporting schedules as required)

| 11. Long term debt refinanced:             |    | principal |    | interest |    |
|--|----|-----------|----|----------|----|
|  |    | 1         | 2  | 1        | 2  |
|  |    | \$        | \$ | \$       | \$ |
| Repayment of Provincial Special Assistance | 92 | -         |    | -        |    |

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1995.

|  | 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                     |
|  | \$                           | \$                    | \$                  | \$             | \$            | \$                               | \$                         | \$                                 | \$    | \$           | \$                     |
| <b>UPPER TIER</b>                                    |                              |                       |                     |                |               |                                  |                            |                                    |       |              |                        |
| Included in general tax rate for upper tier purposes |                              |                       |                     |                |               |                                  |                            |                                    |       |              |                        |
| General requisition                                  | 1                            | 147,454               | 571                 | 148,025        |               |                                  |                            |                                    |       |              |                        |
| 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                           | -                     | -                   | -              |               |                                  |                            |                                    |       |              |                        |
| <b>Subtotal levied by mill rate -- general</b>       | 11                           | 2,358                 | 147,454             | 571            | 148,025       | 139,914                          | 4,343                      | -                                  | 3,365 | -            | 147,622                |
| <b>Special purpose requisitions</b>                  |                              |                       |                     |                |               |                                  |                            |                                    |       |              |                        |
| Water  | 12                           | -                     | -                   | -              |               |                                  |                            |                                    |       |              |                        |
| Transit  | 13                           | -                     | -                   | -              |               |                                  |                            |                                    |       |              |                        |
| Sewer  | 14                           | -                     | -                   | -              |               |                                  |                            |                                    |       |              |                        |
| Library  | 15                           | -                     | -                   | -              |               |                                  |                            |                                    |       |              |                        |
| --   | 16                           | -                     | -                   | -              |               |                                  |                            |                                    |       |              |                        |
| --   | 17                           | -                     | -                   | -              |               |                                  |                            |                                    |       |              |                        |
| <b>Subtotal levied by mill rate -- special areas</b> | 18                           | -                     | -                   | -              | -             | -                                | -                          | -                                  | -     | -            | -                      |
| <b>Speical charges</b>                               | 19                           | -                     | -                   | -              | -             | -                                | -                          | -                                  | -     | -            | -                      |
| <b>Direct water billings</b>                         | 20                           | -                     | -                   | -              | -             | -                                | -                          | -                                  | -     | -            | -                      |
| Sewer surcharge on direct water billings             | 21                           | -                     | -                   | -              | -             | -                                | -                          | -                                  | -     | -            | -                      |
| <b>Total region or county</b>                        | 22                           | 2,358                 | 147,454             | 571            | 148,025       | 139,914                          | 4,343                      | -                                  | 3,365 | -            | 147,622                |

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1995.

|                               |           | 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                     |
|                               |           | \$                           | \$                    | \$                  | \$                                      | \$             | \$             | \$                               | \$                                 | \$                                      | \$             | \$                     |
| <b>SCHOOL BOARDS</b>          |           |                              |                       |                     |   |                |                |                                  |                                    |   |                |                        |
| Elementary Public (specify)   |           |                              |                       |                     |   |                |                |                                  |                                    |   |                |                        |
| --                            | 30        | 727                          | 297,451               | 1,246               | -                                       | 298,697        | 283,878        | 8,210                            | 6,514                              | -                                       | 298,602        | 822                    |
| --                            | 31        | -                            | -                     | -                   | -                                       | -              | -              | -                                | -                                  | -                                       | -              | -                      |
| Elementary separate (specify) |           |                              |                       |                     |   |                |                |                                  |                                    |   |                |                        |
| --                            | 40        | 186                          | 23,303                | -                   | -                                       | 23,303         | 21,863         | 601                              | 839                                | -                                       | 23,303         | 186                    |
| --                            | 41        | -                            | -                     | -                   | -                                       | -              | -              | -                                | -                                  | -                                       | -              | -                      |
| --                            | 42        | -                            | -                     | -                   | -                                       | -              | -              | -                                | -                                  | -                                       | -              | -                      |
| Secondary Public (specify)    |           |                              |                       |                     |   |                |                |                                  |                                    |   |                |                        |
| --                            | 50        | 726                          | 244,448               | 1,022               | -                                       | 245,470        | 232,950        | 6,737                            | 5,346                              | -                                       | 245,033        | 289                    |
| --                            | 51        | -                            | -                     | -                   | -                                       | -              | -              | -                                | -                                  | -                                       | -              | -                      |
| Secondary separate (specify)  |           |                              |                       |                     |   |                |                |                                  |                                    |   |                |                        |
| --                            | 70        | 4                            | 19,122                | -                   | -                                       | 19,122         | 17,941         | 493                              | 689                                | -                                       | 19,123         | 5                      |
| --                            | 71        | -                            | -                     | -                   | -                                       | -              | -              | -                                | -                                  | -                                       | -              | -                      |
| --                            | 72        | -                            | -                     | -                   | -                                       | -              | -              | -                                | -                                  | -                                       | -              | -                      |
| <b>Total school boards</b>    | <b>36</b> | <b>183</b>                   | <b>584,324</b>        | <b>2,268</b>        | <b>-</b>                                | <b>586,592</b> | <b>556,632</b> | <b>16,041</b>                    | <b>13,388</b>                      | <b>-</b>                                | <b>586,061</b> | <b>714</b>             |

# 1995 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Deseronto T

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For the year ended December 31, 1995.

|  |    | 1<br>\$ |
|--|----|---------|
| <b>Balance at the beginning of the year</b>                | 1  | 227,410 |
| <b>Revenues</b>  |    |         |
| Contributions from revenue fund                            | 2  | -       |
| Contributions from capital fund                            | 3  | -       |
| Development Charges Act                                    | 67 | -       |
| Lot levies and subdivider contributions                    | 60 | 6,500   |
| Recreational land (the Planning Act)                       | 61 | -       |
| Investment income - from own funds                         | 5  | -       |
| - other  | 6  | 2,341   |
| --   | 9  | -       |
| --   | 10 | -       |
| --   | 11 | -       |
| --   | 12 | -       |
| <b>Total revenue</b>                                       | 13 | 8,841   |
| <b>Expenditures</b>  |    |         |
| Transferred to capital fund                                | 14 | 89,524  |
| Transferred to revenue fund                                | 15 | 5,476   |
| Charges for long term liabilities - principal and interest | 16 | -       |
| --   | 63 | -       |
| --   | 20 | -       |
| --   | 21 | -       |
| <b>Total expenditure</b>                                   | 22 | 95,000  |
| <b>Balance at the end of the year for:</b>                 |    |         |
| Reserves   | 23 | 93,834  |
| Reserve Funds  | 24 | 47,417  |
| <b>Total</b>   | 25 | 141,251 |
| <b>Analysed as follows:</b>                                |    |         |
| 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 | 8,264   |
| - library  | 65 | 7,291   |
| - other cultural   | 66 | -       |
| - water  | 38 | -       |
| - transit  | 39 | -       |
| - housing  | 40 | -       |
| - industrial development                                   | 41 | -       |
| - other and unspecified                                    | 42 | 51,359  |
| 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 | -       |
| Waste Site   | 53 | -       |
| Police Commission  | 54 | -       |
| Municipal Election   | 55 | -       |
| Business Improvement Area                                  | 56 | -       |
| --   | 57 | -       |
| <b>Total</b>   | 58 | 141,251 |

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1995.*

|   |    | 1<br>\$ | 2<br>\$            |
|---|----|---------|--------------------|
| <b>ASSETS</b>   |    |         |                    |
| <b>Current assets</b>                                 |    |         |                    |
| Cash  | 1  | 20,191  | -                  |
| Accounts receivable                                   |    |         |                    |
| Canada  | 2  | 15,381  |                    |
| Ontario   | 3  | 128,271 |                    |
| Region or county                                      | 4  | -       |                    |
| Other municipalities                                  | 5  | -       |                    |
| School Boards   | 6  | -       | portion of taxes   |
| Waterworks  | 7  | 27,056  | receivable for     |
| Other (including unorganized areas)                   | 8  | 45,200  | business taxes     |
| Taxes receivable                                      |    |         |                    |
| Current year's levies                                 | 9  | 229,069 | 7,738              |
| Previous year's levies                                | 10 | 128,103 | 9,109              |
| Prior year's levies                                   | 11 | 106,298 | 4,153              |
| Penalties and interest                                | 12 | 64,416  | 3,273              |
| Less allowance for uncollectables (negative)          | 13 | -       | -                  |
| Investments   |    |         |                    |
| Canada  | 14 | -       |                    |
| Provincial  | 15 | -       |                    |
| Municipal   | 16 | -       |                    |
| Other   | 17 | 51,562  |                    |
| Other current assets                                  | 18 | 34,845  | portion of line 20 |
| <b>Capital outlay to be recovered in future years</b> | 19 | 116,919 | for tax sale / tax |
| <b>Other long term assets</b>                         | 20 | 11,131  | registration       |
| <b>Total</b>  | 21 | 978,442 | -                  |

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1995.

| LIABILITIES  |    |                |  |  |  |  |
|--|----|----------------|--|--|--|--|
| <b>Current Liabilities</b>                                 |    |                |  |  |  | portion of loans not<br>from chartered banks |
| Temporary loans - current purposes                         | 22 | 390,011        |  |  |  | -  |
| - capital - Ontario  | 23 | -              |  |  |  |  |
| - Canada   | 24 | -              |  |  |  |  |
| - Other  | 25 | -              |  |  |  |  |
| Accounts payable and accrued liabilities                   |    |                |  |  |  |  |
| Canada   | 26 | -              |  |  |  |  |
| Ontario  | 27 | 35,092         |  |  |  |  |
| Region or county   | 28 | -              |  |  |  |  |
| Other municipalities                                       | 29 | -              |  |  |  |  |
| School Boards  | 30 | 131,954        |  |  |  |  |
| Trade accounts payable                                     | 31 | 121,626        |  |  |  |  |
| Other  | 32 | 12,165         |  |  |  |  |
| Other current liabilities                                  | 33 | -              |  |  |  |  |
| <b>Net long term liabilities</b>                           |    |                |  |  |  |  |
| Recoverable from the Consolidated Revenue Fund             |    |                |  |  |  |  |
| - general tax rates  | 34 | 116,919        |  |  |  |  |
| - 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 | -              |  |  |  |  |
| <b>Reserves and reserve funds</b>                          | 41 | 141,251        |  |  |  |  |
| <b>Accumulated net revenue (deficit)</b>                   |    |                |  |  |  |  |
| General revenue  | 42 | 204,993        |  |  |  |  |
| Special charges and special areas (specify)                |    |                |  |  |  |  |
| --   | 43 | 10,544         |  |  |  |  |
| --   | 44 | 2,506          |  |  |  |  |
| --   | 45 | 126,532        |  |  |  |  |
| --   | 46 | -              |  |  |  |  |
| Consolidated local boards (specify)                        |    |                |  |  |  |  |
| Transit operations   | 47 | -              |  |  |  |  |
| Water operations   | 48 | -              |  |  |  |  |
| Libraries  | 49 | 3,473          |  |  |  |  |
| Cemetaries   | 50 | 916            |  |  |  |  |
| Recreation, community centres and arenas                   | 51 | 43,140         |  |  |  |  |
| --   | 52 | 3,355          |  |  |  |  |
| --   | 53 | -              |  |  |  |  |
| --   | 54 | -              |  |  |  |  |
| --   | 55 | -              |  |  |  |  |
| Region or county   | 56 | 1,955          |  |  |  |  |
| School boards  | 57 | 714            |  |  |  |  |
| Unexpended capital financing / (unfinanced capital outlay) | 58 | -              |  |  |  |  |
| <b>Total</b>   | 59 | <b>978,442</b> |  |  |  |  |

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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## STATISTICAL DATA

For the year ended December 31, 1995.

|  |              |    |    |
|--|--------------|----|----|
|  |              | 1  |    |
| <b>1. Number of continuous full time employees as at December 31</b> |              |    |    |
| Administration   |              | 1  | 4  |
| Non-line Department Support Staff                                    |              | 2  | -  |
| 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 | 1  |
| Libraries  |              | 11 | -  |
| Planning   |              | 12 | -  |
|  | <b>Total</b> | 13 | 13 |

|  |    |   |         |
|--|----|---|---------|
|  |    | continuous full time employees<br>December 31 |         |
|  |    | 1   | 2       |
|  |    | \$  | \$      |
| <b>2. Total expenditures during the year on:</b> |    |   |         |
| Wages and salaries                               | 14 | 464,235                                       | 124,255 |
| Employee benefits                                | 15 | 110,104                                       | 10,127  |

|   |                         |    |           |
|---|-------------------------|----|-----------|
|   |                         | 1  |           |
|   |                         |    | \$        |
| <b>3. Reductions of tax roll during the year (lower tier municipalities only)</b> |                         |    |           |
| Cash collections: Current year's tax  |                         | 16 | 1,099,555 |
| Previous years' tax   |                         | 17 | 124,394   |
| Penalties and interest  |                         | 18 | 36,190    |
|   | <b>Subtotal</b>         | 19 | 1,260,139 |
| Discounts allowed   |                         | 20 | 12,061    |
| 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 | 7,666     |
|   |                         | 25 | 6,306     |
| Transfers to tax sale and tax registration accounts                               |                         | 26 | -         |
| The Municipal Elderly Residents' Assistance Act - reductions                      |                         | 27 | -         |
| - refunds   |                         | 28 | -         |
| Other (specify)   |                         | 80 | -         |
|   | <b>Total reductions</b> | 29 | 1,286,172 |
| 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  |          |
| <b>4. Tax due dates for 1995 (lower tier municipalities only)</b> |  |    |          |
| Interim billings: Number of installments                          |  | 31 | 1        |
| Due date of first installment (YYYYMMDD)                          |  | 32 | 19950331 |
| Due date of last installment (YYYYMMDD)                           |  | 33 | 0        |
| Final billings: Number of installments                            |  | 34 | 2        |
| Due date of first installment (YYYYMMDD)                          |  | 35 | 19950630 |
| Due date of last installment (YYYYMMDD)                           |  | 36 | 19950930 |
|   |  |    | \$       |
| Supplementary taxes levied with 1996 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 1996                 | 58           | 350,000                          | -                                 | -   | 90,000   |
| in 1997                 | 59           | 300,000                          | -                                 | -   | 75,000   |
| in 1998                 | 60           | -                                | -                                 | -   | -  |
| in 1999                 | 61           | -                                | -                                 | -   | -  |
| in 2000                 | 62           | -                                | -                                 | -   | -  |
|                         | <b>Total</b> | 63                               | 650,000                           | -   | 165,000  |

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

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## STATISTICAL DATA

For the year ended December 31, 1995.

|   |  | balance of fund  |                                     | loans outstanding  |                       |
|---|--|--|-------------------------------------|--|-----------------------|
|   |  | 1  | 2                                   | 1  | 2                     |
|   |  | \$   | \$                                  | \$   | \$                    |
| 6.  | Ontario Home Renewal Plan trust fund at year end | 82   | 50,636                              |  | 44,057                |
| 7. Analysis of direct water and sewer billings as at December 31  |  |  |                                     |  |                       |
|   |  | number of residential units  | 1995 billings residential units     | all other properties                                       | computer use only     |
|   |  | 1  | 2                                   | 3  | 4                     |
|   |  |  | \$                                  | \$   |                       |
| Water   | In this municipality                             | 39   | 811                                 | 224,609  | 54,336                |
|   | In other municipalities (specify municipality)   |  |                                     |  |                       |
|   | --   | 40   | -                                   | -  | -                     |
|   | --   | 41   | -                                   | -  | -                     |
|   | --   | 42   | -                                   | -  | -                     |
|   | --   | 43   | -                                   | -  | -                     |
|   | --   | 64   | -                                   | -  | -                     |
|   |  | number of residential units  | 1995 billings residential units     | all other properties                                       | computer use only     |
|   |  | 1  | 2                                   | 3  | 4                     |
|   |  |  | \$                                  | \$   |                       |
| Sewer   | In this municipality                             | 44   | 811                                 | 195,510  | 43,057                |
|   | 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, 1994   | 67   | -  | -                                   | -  | -                     |
| Approved in 1995  | 68   | -  | -                                   | -  | -                     |
| Financed in 1995  | 69   | -  | -                                   | -  | -                     |
| No long term financing necessary  | 70   | -  | -                                   | -  | -                     |
| Approved but not financed as at December 31, 1995   | 71   | -  | -                                   | -  | -                     |
| Applications submitted but not approved as at Decemeber 31, 1995  | 72   | -  | -                                   | -  | -                     |
| 12. Forecast of total revenue fund expenditures   |  |  |                                     |  |                       |
|   |  | 1996   | 1997                                | 1998   | 1999                  |
|   |  | 1  | 2                                   | 3  | 4                     |
|   |  | \$   | \$                                  | \$   | \$                    |
| 73  |  | 2,200,000  | 2,200,000                           | 2,200,000  | 2,200,000             |
| 13. Municipal procurement this year   |  |  |                                     |  |                       |
|   |  |  |                                     |  | 1                     |
|   |  |  |                                     |  | \$                    |
| Total construction contracts awarded  |  |  |                                     |  | 85                    |
| Construction contracts awarded at \$100,000 or greater  |  |  |                                     |  | 86                    |

# 1995 FINANCIAL INFORMATION RETURN

## ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

Municipality

Victoria Co

For the year ended December 31, 1994.

|   |                 | Principal |
|---|-----------------|-----------|
|   |                 | 1         |
|   |                 | \$        |
| <b>General Government</b>                 |                 | 1 -       |
| <b>Protection to Persons and Property</b> |                 |           |
| <b>Fire</b>                               |                 | 2 -       |
| Police                                    |                 | 3 -       |
| Conservation Authority                    |                 | 4 -       |
| Protective inspection and control         |                 | 5 -       |
| Emergency measures                        |                 | 6 -       |
|   | <b>Subtotal</b> | 7 -       |
| <b>Transportation services</b>            |                 |           |
| <b>Roadways</b>                           |                 | 8 -       |
| Winter Control                            |                 | 9 -       |
| Transit                                   |                 | 10 -      |
| Parking                                   |                 | 11 -      |
| Street Lighting                           |                 | 12 -      |
| Air Transportation                        |                 | 13 -      |
| --  |                 | 14 -      |
|   | <b>Subtotal</b> | 15 -      |
| <b>Environmental services</b>             |                 |           |
| <b>Sanitary Sewer System</b>              |                 | 16 -      |
| Storm Sewer System                        |                 | 17 -      |
| Waterworks System                         |                 | 18 -      |
| Garbage Collection                        |                 | 19 -      |
| Garbage Disposal                          |                 | 20 -      |
| Pollution Control                         |                 | 21 -      |
| --  |                 | 22 -      |
|   | <b>Subtotal</b> | 23 -      |
| <b>Health Services</b>                    |                 |           |
| <b>Public Health Services</b>             |                 | 24 -      |
| Public Health Inspection and Control      |                 | 25 -      |
| Hospitals                                 |                 | 26 -      |
| Ambulance Services                        |                 | 27 -      |
| Cemeteries                                |                 | 28 -      |
| --  |                 | 29 -      |
|   | <b>Subtotal</b> | 30 -      |
| <b>Social and Family Services</b>         |                 |           |
| <b>General Assistance</b>                 |                 | 31 -      |

|   |    |   |
|---|----|---|
| Assistance to Aged Persons              | 32 | - |
| Assistance to Children                  | 33 | - |
| Day Nurseries                           | 34 | - |
| --                                      | 35 | - |
| <b>Subtotal</b>                         | 36 | - |
| <b>Recreation and Cultural Services</b> |    |   |
| <b>Parks and Recreation</b>             | 37 | - |
| Libraries                               | 38 | - |
| Other Cultural                          | 39 | - |
| <b>Subtotal</b>                         | 40 | - |
| <b>Planning and Development</b>         |    |   |
| Planning and Development                | 41 | - |
| Commercial and Industrial               | 42 | - |
| Residential Development                 | 43 | - |
| Agriculture and Reforestation           | 44 | - |
| Tile Drainage and Shoreline Assistance  | 45 | - |
| --                                      | 46 | - |
| <b>Subtotal</b>                         | 47 | - |
| Electricity                             | 48 | - |
| Gas                                     | 49 | - |
| Telephone                               | 50 | - |
| <b>Total</b>                            | 51 | - |



