

# 1997 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 20001**

**MUNICIPALITY OF: Scarborough C**

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1997.

Municipality

Scarborough C
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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	742,756,164	191,170,620	416,738,214	134,847,330
Direct water billings on ratepayers -- own municipality	2	32,186,314	14,124,038		18,062,276
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	35,004,903	35,004,903		-
-- other municipalities	5	-	-		-
Subtotal	6	809,947,381	240,299,561	416,738,214	152,909,606
PAYMENTS IN LIEU OF TAXATION					
Canada	7	642,819	-	-	642,819
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	1,128,300	654,537		473,763
Other	11	442,782	1,806		437,007
Ontario Enterprises					
Ontario Housing Corporation	12	17,056,364	4,394,562	9,578,204	3,083,598
Ontario Hydro	13	6,942,088	1,788,500	9,574	5,144,014
Liquor Control Board of Ontario	14	112,844	-	-	112,844
Other	15	195,961	-	-	195,961
Municipal enterprises	16	7,295,695	-	-	7,295,695
Other municipalities and enterprises	17	13,561	-	-	13,561
Subtotal	18	33,830,414	6,839,405	9,591,747	17,399,262
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	6,536,868			6,536,868
.....	61	-			-
Subtotal	69	6,536,868			6,536,868
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	7,583,953			7,583,953
Canada specific grants	30	11,666			11,666
Other municipalities - grants and fees	31	220,538			220,538
Fees and service charges	32	18,589,301			18,589,301
Subtotal	33	26,405,458			26,405,458
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	7,424,126	-	-	7,424,126
Fines	37	82,614			82,614
Penalties and interest on taxes	38	4,967,393			4,967,393
Investment income - from own funds	39	1,270,461			1,270,461
- other	40	-			-
Sales of publications, equipment, etc	42	7,177,828			7,177,828
Contributions from capital fund	43	10,102			10,102
Contributions from reserves and reserve funds	44	8,020,409			8,020,409
Contributions from non-consolidated entities	45	-			-
--	46	461,096			461,096
--	47	35,980			35,980
--	48	3,194,048			3,194,048
Subtotal	50	32,644,057	-	-	32,644,057
TOTAL REVENUE	51	909,364,178	247,138,966	426,329,961	235,895,251

For the year ended December 31, 1997.

## Scarborough C

[illegible]

For the year ended December 31, 1997.

## Scarborough C

## II. Upper tier purposes

For the year ended December 31, 1997.

## Scarborough C

[illegible][illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

Scarborough C
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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
Secondary separate													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	197,253,389	52,553,645	24,537,830	259.650000	305.470000	51,216,842	16,053,562	7,495,571	- 198,198	509,140	478,381	75,555,298
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	1,017,622	-	-	-	-	1,017,622
Total Taxation	0	-	-	-	-	-	51,216,842	17,071,184	7,495,571	- 198,198	509,140	478,381	76,572,920
Total all school board taxation	0	-	-	-	-	-	247,200,095	112,296,010	48,886,201	- 3,076,170	6,052,767	5,379,311	416,738,214

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

## This Schedule Not Required For This Municipality

[illegible]



1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

Municipality

Scarborough C

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	7,780,389
Protection to Persons and Property					
Fire	2	-	160	-	240,246
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,503,020
Emergency measures	6	-	-	-	-
Subtotal	7	-	160	-	1,743,266
Transportation services					
Roadways	8	-	-	-	1,352,063
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	170,721
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	1,522,784
Environmental services					
Sanitary Sewer System	16	145,675	-	-	8,267
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	219,610
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	20,794
--	22	-	-	-	-
Subtotal	23	145,675	-	-	248,671
Health Services					
Public Health Services	24	6,041,304	-	-	19,688
Public Health Inspection and Control	25	476,288	-	-	3,797
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	6,517,592	-	-	23,485
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	60,000	-	-	5,647,304
Libraries	38	815,456	-	-	581,017
Other Cultural	39	12,730	11,506	-	30,266
Subtotal	40	888,186	11,506	-	6,258,587
Planning and Development					
Planning and Development	41	-	-	-	858,468
Commercial and Industrial	42	32,500	-	-	153,634
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				-
--	46	-	-	220,538	17
Subtotal	47	32,500	-	220,538	1,012,119
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	7,583,953	11,666	220,538	18,589,301

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	25,270,461	942,322	25,802,910	2,595,202	1,303,900	-	55,914,795
Protection to Persons and Property								
Fire	2	32,894,548	-	1,625,422	1,102,615	-	-	35,622,585
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	7,388,136	-	734,551	190,668	-	-	8,313,355
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	40,282,684	-	2,359,973	1,293,283	-	-	43,935,940
Transportation services								
Roadways	8	7,565,922	333,348	9,129,678	8,873,137	33,904	-	25,935,989
Winter Control	9	1,009,202	-	4,674,857	125	14,141	-	5,698,325
Transit	10	-	-	-	-	-	-	-
Parking	11	18,847	-	90,317	13,478	-	-	122,642
Street Lighting	12	57,381	57,926	2,638,361	-	-	-	2,753,668
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	8,651,352	391,274	16,533,213	8,886,740	48,045	-	34,510,624
Environmental services								
Sanitary Sewer System	16	2,118,369	266,055	689,818	28,326	-	-	3,102,568
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	7,785,622	10,937	3,758,768	8,899,467	-	-	20,454,794
Garbage Collection	19	5,712,114	-	3,691,495	43,690	-	-	9,447,299
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	556,442	-	666,649	3,057	-	-	1,226,148
--	22	-	-	-	-	-	-	-
Subtotal	23	16,172,547	276,992	8,806,730	8,974,540	-	-	34,230,809
Health Services								
Public Health Services	24	9,259,632	-	2,820,767	37,969	-	-	12,118,368
Public Health Inspection and Control	25	1,184,069	-	23,552	-	-	-	1,207,621
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	10,443,701	-	2,844,319	37,969	-	-	13,325,989
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	20,055,650	-	7,314,672	2,526,290	73,077	-	29,969,689
Libraries	38	12,959,564	-	5,460,890	575,239	-	-	18,995,693
Other Cultural	39	130,018	-	-	-	-	-	130,018
Subtotal	40	33,145,232	-	12,775,562	3,101,529	73,077	-	49,095,400
Planning and Development								
Planning and Development	41	3,158,736	-	59,651	79,185	-	-	3,297,572
Commercial and Industrial	42	2,570,461	-	400,567	12,866	-	-	2,983,894
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	1,487	-	-	-	-	1,487
--	46	181,917	-	-	-	-	-	181,917
Subtotal	47	5,911,114	1,487	460,218	92,051	-	-	6,464,870
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	139,877,091	1,612,075	69,582,925	24,981,314	1,425,022	-	237,478,427

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1997.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	1,501,616	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	12,075,436	
Reserves and Reserve Funds	3	29,122,964	
Subtotal	4	41,198,400	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ontario Clean Water Agency	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	699,630	
Long Term Reserve Fund Loans	16	1,195,009	
- -	17	-	
Subtotal *	18	1,894,639	
Grants and Loan Forgiveness			
Ontario	20	897,221	
Canada	21	895,821	
Other Municipalities	22	516,224	
Subtotal	23	2,309,266	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	44,285	
Other	27	-	
Donations	28	-	
--	30	525,085	
--	31	-	
Subtotal	32	569,370	
Total Sources of Financing	33	45,971,675	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	40,716,966	
Subtotal	36	40,716,966	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	-	
Subtotal	40	-	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	5,337,225	
Total Applications	42	46,054,191	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	1,584,132	
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	1,584,132	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	1,584,132	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1997.

Municipality

Scarborough C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	550,893	4,227,849
Protection to Persons and Property					
Fire	2	-	-	-	1,224,351
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	27,168
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	1,251,519
Transportation services					
Roadways	8	642,804	642,804	-	5,926,622
Winter Control	9	-	-	-	125
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	338,904
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	642,804	642,804	-	6,265,651
Environmental services					
Sanitary Sewer System	16	266,782	265,382	- 34,669	7,369,257
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	9,061,953
Garbage Collection	19	-	-	-	874,064
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	3,057
--	22	-	-	-	-
Subtotal	23	266,782	265,382	- 34,669	17,308,331
Health Services					
Public Health Services	24	-	-	-	37,969
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	37,969
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	119,218
--	35	-	-	-	-
Subtotal	36	-	-	-	119,218
Recreation and Cultural Services					
Parks and Recreation	37	- 12,365	- 12,365	-	10,111,583
Libraries	38	-	-	-	1,318,592
Other Cultural	39	-	-	-	-
Subtotal	40	- 12,365	- 12,365	-	11,430,175
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	76,254
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	76,254
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	897,221	895,821	516,224	40,716,966

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1997.

Municipality

Scarborough C
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		1	\$
General Government	1	1,420,869	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal 7	-	
Transportation services			
Roadways	8	119,963	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	119,963	
Environmental services			
Sanitary Sewer System	16	488,079	
Storm Sewer System	17	-	
Waterworks System	18	51,842	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	539,921	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal 30	-	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal 36	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	-	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	3,832	
--	46	-	
	Subtotal 47	3,832	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	2,084,585	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

Scarborough C

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			1	\$
1. Calculation of the Debt Burden of the Municipality				
All debt issued by the municipality, predecessor municipalities and consolidated entities				
:To Ontario and agencies		1	-	
: To Canada and agencies		2	-	
: To other		3	-	
	Subtotal	4	-	
Plus: All debt assumed by the municipality from others		5	2,471,906	
Less: All debt assumed by others				
:Ontario		6	-	
:Schoolboards		7	-	
:Other municipalities		8	-	
	Subtotal	9	-	
Less: Ontario Clean Water Agency debt retirement funds				
- sewer		10	-	
- water		11	-	
Own sinking funds (actual balances)				
- general		12	387,321	
- enterprises and other		13	-	
	Subtotal	14	387,321	
	Total	15	2,084,585	
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures		16	119,963	
Installment (serial) debentures		17	1,964,622	
Long term bank loans		18	-	
Lease purchase agreements		19	-	
Mortgages		20	-	
Ontario Clean Water Agency		22	-	
Long term reserve fund loans		23	-	
--		24	-	
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above		25	-	
- par value of this amount in U.S. dollars		26	-	
Other - Canadian dollar equivalent included in line 15 above		27	-	
- par value of this amount in _____		28	-	
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds		29	196,925	
Ontario Clean Water Agency - sewer		30	-	
- water		31	-	
				\$
4. Actuarial balance of own sinking funds at year end		32	374,999	
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits		33	16,167,902	
Total liability under OMERS plans				
- initial unfunded		34	10,868	
- 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	6,845,979	
Other (specify)		42	-	
--		43	-	
--		44	-	
	Total	45	23,024,749	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

Scarborough C

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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	-	-	-	
- share of integrated projects	47	-	-	-	
Sewer projects - for this municipality only	48	-	-	-	
- share of integrated projects	49	-	-	-	
7. 1997 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund	50	952,131	435,095		
- general tax rates					
- special are rates and special charges	51	1,093	394		
- benefitting landowners	52	151,327	72,036		
- user rates (consolidated entities)	53	-	-		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	1,104,551	507,525		
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
		1	2	3	4
		\$	\$	\$	\$
1998		857,525	194,037	-	-
1999		591,026	132,596	-	-
2000		341,586	44,279	-	-
2001		223,875	22,497	-	-
2002		70,573	7,411	-	-
2003-2007		-	-	-	-
2008 onwards		-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	2,084,585	400,820	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1998	72	116,175			
1999	73	238,885			
2000	74	368,498			
2001	75	505,401			
2002	76	650,005			
Total	77	1,878,964			
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
		principal		interest	
		1	2		
		\$	\$		
Repayment of Provincial Special Assistance	92	-	-		
Other long term debt refinanced	93	-	-		

1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Scarborough C

For the year ended December 31, 1997.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		194,217,262	3,810,013	198,027,275							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	16,667	194,217,262	3,810,013	198,027,275	189,420,451	1,750,169	-	6,839,405	-	198,010,025	- 583
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	14,124,038	-	14,124,038	14,124,038	-	-	-	-	14,124,038	-
Sewer surcharge on direct water billings	21	-	35,004,903	-	35,004,903	35,004,903	-	-	-	-	35,004,903	-
Total region or county	22	16,667	243,346,203	3,810,013	247,156,216	238,549,392	1,750,169	-	6,839,405	-	247,138,966	- 583



1997 FINANCIAL INFORMATION RETURN

Municipality

Scarborough C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1997.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	30,936	184,359,898	4,103,477	-	188,463,375	182,694,447	1,584,661	4,144,199	-	188,423,307	- 9,132
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	-	-	-	-	-	-	-	-	-	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	0	-	-	-	-	-	-	-	-	-	-	-
--	1	-	194,217,262	3,810,013	198,027,275	-	-	-	-	-	-	-
Secondary separate (specify)												
--	0	-	-	-	-	-	-	-	-	-	-	-
--	1	-	194,217,262	3,810,013	198,027,275	-	-	-	-	-	-	-
--	2	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	32,379	418,016,311	8,355,909	-	426,372,220	412,806,439	3,931,775	9,591,747	-	426,329,961	- 9,880

1997 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1997.

Municipality

Scarborough C

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		1 \$
Balance at the beginning of the year	1	110,605,874
Revenues		
Contributions from revenue fund	2	12,905,877
Contributions from capital fund	3	5,327,123
Development Charges Act	67	4,621,542
Lot levies and subdivider contributions	60	606,822
Recreational land (the Planning Act)	61	937,479
Investment income - from own funds	5	4,294,860
- other	6	93,820
--	9	2,370,224
--	10	-
--	11	-
--	12	-
Total revenue	13	31,157,747
Expenditures		
Transferred to capital fund	14	29,122,964
Transferred to revenue fund	15	8,020,409
Charges for long term liabilities - principal and interest	16	-
--	63	18,619
--	20	-
--	21	-
Total expenditure	22	37,161,992
Balance at the end of the year for:		
Reserves	23	10,013,258
Reserve Funds	24	94,588,371
Total	25	104,601,629
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	6,929,098
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	12,416,695
Sick leave	31	-
Insurance	32	836,205
Workers' compensation	33	-
Capital expenditure - general administration	34	21,743,919
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	410,370
- water	38	4,305,482
- transit	39	-
- housing	40	-
- industrial development	41	1,830,272
- other and unspecified	42	-
Development Charges Act	68	16,860,331
Lot levies and subdivider contributions	44	15,376,646
Recreational land (the Planning Act)	46	11,952,807
Parking revenues	45	2,093,577
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	2,247,955
Transit current purposes	50	-
Library current purposes	51	-
--	52	2,602,956
--	53	4,995,316
--	54	-
--	55	-
--	56	-
--	57	-
Total	58	104,601,629

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Scarborough C
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For the year ended December 31, 1997.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	19,667,265	-
	Accounts receivable		
	Canada	2508,616	
	Ontario	31,697,491	
	Region or county	4121,273	
	Other municipalities	5-	
	School Boards	6-	portion of taxes
	Waterworks	7-	receivable for
	Other (including unorganized areas)	820,556,047	business taxes
	Taxes receivable		
	Current year's levies	916,337,239	
	Previous year's levies	103,339,762	1,035,822
	Prior year's levies	112,250,113	503,517
	Penalties and interest	122,418,981	486,689
	Less allowance for uncollectables (negative)	13-2,000,000	-1,500,000
	Investments		
	Canada	14-	
	Provincial	15-	
	Municipal	16-	
	Other	1796,715,290	
	Other current assets	187,346,014	portion of line 20
	Capital outlay to be recovered in future years	192,084,585	for tax sale / tax
	Other long term assets	20-	resistration
		21161,042,676	-
	Total		

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Scarborough C
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For the year ended December 31, 1997.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	834,347		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	3,175,126		
Region or county	28	367		
Other municipalities	29	9,770,172		
School Boards	30	-		
Trade accounts payable	31	17,465,622		
Other	32	1,931,223		
Other current liabilities	33	9,771,758		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,540,832		
- special area rates and special charges	35	3,832		
- benefitting landowners	36	539,921		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	104,601,629		
Accumulated net revenue (deficit)				
General revenue	42	3,042,901		
Special charges and special areas (specify)				
--	43	74,311		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	9,526,901		
Libraries	49	321,153		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	- 754		
--	53	37,930		
--	54	-		
--	55	-		
Region or county	56	- 583		
School boards	57	- 9,880		
Unexpended capital financing / (unfinanced capital outlay)	58	- 1,584,132		
Total	59	161,042,676		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		31
Non-line Department Support Staff	2		345
Fire	3		608
Police	4		-
Transit	5		-
Public Works	6		427
Health Services	7		158
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		209
Libraries	11		207
Planning	12		-
Total	13		1,985

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	104,997,075		14,929,859	
Employee benefits	15	21,676,306		1,576,198	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16		713,463,727		
Previous years' tax	17		29,580,551		
Penalties and interest	18		5,673,017		
Subtotal	19		748,717,295		
Discounts allowed	20		-		
Tax adjustments under section 362 and 263 of the Municipal Act					
- amounts added to the roll (negative)	22				
- amounts written off	23				
Tax adjustments under sections 465, 495 and 496 of the Municipal Act					
- recoverable from upper tier and school boards					
	24				
- recoverable from general municipal revenues	25				
Transfers to tax sale and tax registration accounts	26				
The Municipal Elderly Residents' Assistance Act - reductions	27				
- refunds	28				
Other (specify)	80				
Total reductions	29				
Amounts added to the tax roll for collection purposes only	30				
Business taxes written off under subsection 441(1) of the Municipal Act	81				

		1	
4. Tax due dates for 1997 (lower tier municipalities only)			
Interim billings: Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19,970,204
Due date of last installment (YYYYMMDD)	33		19,970,404
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,970,704
Due date of last installment (YYYYMMDD)	36		19,970,904
			\$
Supplementary taxes levied with 1998 due date	37		-

5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1998	58	-	-	-	-
in 1999	59	-	-	-	-
in 2000	60	-	-	-	-
in 2001	61	-	-	-	-
in 2002	62	-	-	-	-
Total	63	-	-	-	-

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82		-	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units		1997 billings residential units	
		1		2	
		\$		\$	
Water		39		186,283	
In this municipality		12,958,461		19,227,853	
In other municipalities (specify municipality)		-		-	
--		40		-	
--		41		-	
--		42		-	
--		43		-	
--		64		-	
		number of residential units		1997 billings residential units	
		1		2	
		\$		\$	
Sewer		44		186,283	
In this municipality		14,093,246		20,911,657	
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	
		1		2	
		\$		\$	
Own sinking funds		83		-	
9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31		84		3,345,843	
10. Joint boards consolidated by this municipality					
		total board expenditure		contribution from this municipality	
		1		2	
		\$		\$	
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.	
		1		2	
		\$		\$	
Approved but not financed as at December 31, 1996		67		2,000,000	
Approved in 1997		68		1,894,639	
Financed in 1997		69		1,894,639	
No long term financing necessary		70		2,000,000	
Approved but not financed as at December 31, 1997		71		-	
Applications submitted but not approved as at Decemeber 31, 1997		72		-	
12. Forecast of total revenue fund expenditures					
		2000		2001	
		1		2	
		\$		\$	
73		228,412,751		221,606,051	
13. Municipal procurement this year					
		1		2	
		\$		\$	
Total construction contracts awarded		85		22,705,801	
Construction contracts awarded at \$100,000 or greater		86		19,554,080	