

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 12002

MUNICIPALITY OF: Deseronto T

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Deseronto T

1
3

For the year ended December 31, 1999.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	1,223,478	267,553	331,630	624,295
Direct water billings on ratepayers -- own municipality	2	279,005	-		279,005
-- other municipalities	3	52,543	-		52,543
Sewer surcharge on direct water billings -- own municipality	4	225,559	-		225,559
-- other municipalities	5	42,747	-		42,747
Subtotal	6	1,823,332	267,553	331,630	1,224,149
PAYMENTS IN LIEU OF TAXATION					
Canada	7	6,162	1,906	-	4,256
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	18,892	4,223	5,239	9,430
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	3,362	1,040	-	2,322
Other	15	-	-	-	-
Municipal enterprises	16	4,130	1,277	-	2,853
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	32,546	8,446	5,239	18,861
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	252,000			252,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	186,000			186,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	438,000			438,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	40,066			40,066
Canada specific grants	30	2,054			2,054
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	232,504			232,504
Subtotal	33	274,624			274,624
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	16,784	-	-	16,784
Rents, concessions and franchises	36	-			-
Fines	37	381			381
Penalties and interest on taxes	38	40,862			40,862
Investment income - from own funds	39	10,744			10,744
- other	40	-			-
Donations	70	1,301			1,301
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	104,250			104,250
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	174,322	-	-	174,322

ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Deseronto T

2LT - UP

42

For the year ended December 31, 1999.

Levy Code 1	Levy Purpose 2	RTC/ RTQ 3	RTC / RTQ Description 4	Tax Band 5	Taxable Assessment 7	Tax Rate 8	Taxes Levied 9
3300			Total supplementary taxes				1,098
4000			Subtotal levied by tax rate				267,553
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100			Subtotal special charges on tax bill				-
3200			Total upper tier purpose taxation				267,553

**ANALYSIS OF TAXATION -
SCHOOL BOARDS**

For the year ended December 31, 1999.

Municipality

Deseronto T

2LT - SB
48

	Tax Band	Tax Rate	Total	Distribution by Purpose			
				English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
	1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest							
Residential and Farm - general		0.414000	208,374	191,166	16	17,192	-
- farmland pending development -		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
Multi-residential -general		0.414000	5,245	5,095	-	150	-
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.103500	81	81	-	-	-
Managed Forest		0.103500	-	-	-	-	-
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	213,700	196,342	16	17,342	-
Subtotal Commercial			68,556	53,164	1,688	13,704	-
Subtotal Industrial			44,735	34,691	1,101	8,943	-
Pipeline		1.501000	3,619	2,807	89	723	-
Other		-	-	-	-	-	-
Supplementary Taxes			1,020	1,020	-	-	-
Subtotal levied by tax rate			331,630	288,024	2,894	40,712	-
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes			331,630	288,024	2,894	40,712	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Deseronto T

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	3,712	-	-	17,539
Protection to Persons and Property					
Fire	2	-	-	-	490
Police	3	-	-	-	9,632
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	3,503	-	-	-
Subtotal	7	3,503	-	-	10,122
Transportation services					
Roadways	8	-	-	-	7,627
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	7,627
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	21,634
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	21,634
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	11,757
--	29	-	-	-	-
Subtotal	30	-	-	-	11,757
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	28,635	2,054	-	162,849
Libraries	38	4,216	-	-	976
Other Cultural	39	-	-	-	-
Subtotal	40	32,851	2,054	-	163,825
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	40,066	2,054	-	232,504

1999 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

ANALYSIS OF REVENUE FUND EXPENDITURES

4
8

For the year ended December 31, 1999.

		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	141,745	1,635	99,912	9,898	-	2,000	251,190
Protection to Persons and Property								
Fire	2	20,936	1,519	33,058	1,451	-	7,000	63,964
Police	3	363,391	634	78,369	8,187	-	-	450,581
Conservation Authority	4	-	-	-	-	3,881	-	3,881
Protective inspection and control	5	-	-	11,941	-	-	-	11,941
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	384,327	2,153	123,368	9,638	3,881	7,000	530,367
Transportation services								
Roadways	8	111,754	-	114,082	877	-	-	226,713
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	15,181	-	-	-	15,181
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	111,754	-	129,263	877	-	-	241,894
Environmental services								
Sanitary Sewer System	16	-	77,193	144,202	16,391	-	1,000	238,786
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	61,945	192,734	17,500	-	6,000	266,179
Garbage Collection	19	-	-	89,226	-	-	-	89,226
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	139,138	426,162	33,891	-	5,000	594,191
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	14,709	-	-	-	14,709
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	14,709	-	-	-	14,709
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	82,079	-	82,084	-	-	-	164,163
Libraries	38	12,101	-	16,938	1,769	-	-	30,808
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	94,180	-	99,022	1,769	-	-	194,971
Planning and Development								
Planning and Development	41	-	-	13,318	-	-	-	13,318
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	44,265	-	-	-	44,265
Subtotal	47	-	-	57,583	-	-	-	57,583
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	732,006	142,926	950,019	56,073	3,881	-	1,884,905

1999 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

5
9

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1999.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	56,073	
Reserves and Reserve Funds	3	-	
Subtotal	4	56,073	
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	195,000	
Long Term Reserve Fund Loans	16	-	
--	17	-	
Subtotal *	18	195,000	
Grants and Loan Forgiveness			
Ontario	20	100,430	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	100,430	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	8,733	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	21,683	
--	30	-	
--	31	-	
Subtotal	32	30,416	
Total Sources of Financing	33	381,919	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	381,919	
Subtotal	36	381,919	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	-	
Subtotal	40	-	
Transfers to Reserves, Reserve Funds and the Revenue Fund			
	41	-	
Total Applications	42	381,919	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year			
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
--	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Deseronto T

6
10

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	6,534	-	-	125,165
Protection to Persons and Property					
Fire	2	-	-	-	86,469
Police	3	-	-	-	39,251
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	125,720
Transportation services					
Roadways	8	-	-	-	877
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	877
Environmental services					
Sanitary Sewer System	16	92,116	-	-	105,775
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	20,233
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	92,116	-	-	126,008
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	1,780	-	-	4,149
Other Cultural	39	-	-	-	-
Subtotal	40	1,780	-	-	4,149
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	100,430	-	-	381,919

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Deseronto T

7
11

For the year ended December 31, 1999.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	296,000
Police	3	63,839
Conservation Authority	4	29,500
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	93,339
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	-
Storm Sewer System	17	1,084,000
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	1,084,000
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	-
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Social Housing	90	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

**ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS**

For the year ended December 31, 1999.

		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	197,000
: To Canada and agencies	2	-
: To other	3	1,276,339
Subtotal	4	1,473,339
Plus: All debt assumed by the municipality from others		
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	-
- enterprises and other	13	-
Subtotal	14	-
Total	15	1,473,339
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	1,079,000
Long term bank loans	18	197,339
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	197,000
\$		
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars - Canadian dollar equivalent included in line 15 above		
- par value of this amount in U.S. dollars	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	-
\$		
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds		
Ontario Clean Water Agency - sewer	29	-
- water	30	-
	31	-
\$		
4. Actuarial balance of own sinking funds at year end		
	32	-
\$		
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits		
	33	-
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
Total	45	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

	accumulated surplus (deficit)	total outstanding capital obligation	debt charges			
				1	2	3
				\$	\$	\$
6. Ontario Clean Water Agency Provincial Projects						
Water projects - for this municipality only	46	-	-			
- share of integrated projects	47	-	-			
Sewer projects - for this municipality only	48	-	-			
- share of integrated projects	49	-	-			

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
7. 1999 Debt Charges					
Recovered from the consolidated revenue fund					
- general tax rates	50	2,661	1,127		
- special are rates and special charges	51	-	-		
- benefitting landowners	52	-	-		
- user rates (consolidated entities)	53	64,000	75,138		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	66,661	76,265		
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-		
Other lump sum (balloon) repayments of long term debt	91	-	-		

		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
		\$	\$	\$	\$	\$	\$
2000	61	113,628	96,152	-	-	-	-
2001	62	110,628	89,362	-	-	-	-
2002	63	177,629	82,885	-	-	-	-
2003	64	105,629	71,434	-	-	-	-
2004		103,325	64,917	-	-	-	-
2005 - 2009	65	526,500	221,939	-	-	-	-
2010 onwards	79	336,000	38,870	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	1,473,339	665,559	-	-	-	-

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

		1	
		\$	\$
9. Future principal payments on EXPECTED NEW debt			
2000	72	-	-
2001	73	-	-
2002	74	-	-
2003	75	-	-
2004	76	-	-
Total	77	-	-

10. Other notes (attach supporting schedules as required)

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
11. Long term debt refinanced:					
Repayment of Provincial Special Assistance	92	-	-		
Other long term debt refinanced	93	-	-		

1999 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		266,455	1,098	267,553	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		8,446	-	8,446	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	274,901	1,098	275,999	267,553	-	8,446	-	275,999	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21		-	-	-	-	-	-	-	-	-
Total region or county	22	-	274,901	1,098	275,999	267,553	-	8,446	-	275,999	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
English Language Public DSB (specify)											
--	62	-	291,067	1,020	-	292,087	288,024	4,063	-	292,087	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	3,023	-	-	3,023	2,894	129	-	3,023	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	41,759	-	-	41,759	40,712	1,047	-	41,759	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	-	-	-	-	-	-	-	-	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	335,849	1,020	-	336,869	331,630	5,239	-	336,869	-

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Deseronto T

10
15

For the year ended December 31, 1999.

		1 \$
Balance at the beginning of the year	1	559,390
Revenues		
Contributions from revenue fund	2	-
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	5,500
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	1,476
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	6,976
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	104,250
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	104,250
Balance at the end of the year for:		
Reserves	23	393,654
Reserve Funds	24	68,462
Total	25	462,116
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	87,830
Contingencies	27	197,000
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	10,752
- library	65	5,000
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	69,916
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	91,618
--	53	-
--	54	-
Obligatory reserve funds:		
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	-
--	55	-
--	56	-
--	57	-
Total	58	462,116

1999 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1999.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	191,159	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	16,705	
Ontario	3	72,441	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	46,342	receivable for
Other (including unorganized areas)	8	46,189	business taxes
Taxes receivable			
Current year's levies	9	154,794	
Previous year's levies	10	74,287	-
Prior year's levies	11	37,114	10,116
Penalties and interest	12	36,477	5,901
Less allowance for uncollectables (negative)	13	8,500	8,500
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	68,462	
Other current assets	18	3,750	portion of line 20
Capital outlay to be recovered in future years	19	1,473,339	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	2,212,559	

1999 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1999.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	-			-	
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	267,527				
Other	32	2,621				
Other current liabilities	33	-				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	389,339				
- special area rates and special charges	35	-				
- benefitting landowners	36	-				
- user rates (consolidated entities)	37	1,084,000				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	462,116				
Accumulated net revenue (deficit)						
General revenue	42	113,501				
Special charges and special areas (specify)						
--	43	129,908				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	3,690				
Cemetaries	50	2,464				
Recreation, community centres and arenas	51	17,158				
--	52	1,553				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
Total	59	2,212,559				

1999 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

12
17

STATISTICAL DATA

For the year ended December 31, 1999.

		1
1. Number of continuous full time employees as at December 31		
Administration	1	3
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	2
Libraries	11	-
Planning	12	-
Total	13	13

		continuous full time employees December 31	
		1 \$	2 \$
2. Total expenditures during the year on:			
Wages and salaries	14	540,900	65,508
Employee benefits	15	119,048	6,550

		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	1,018,065	
Previous years' tax	17	166,164	
Penalties and interest	18	88,114	
Subtotal	19	1,272,343	
Discounts allowed	20	-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25	9,183	
- recoverable from upper tier	90	4,181	
- recoverable from school boards	91	12,720	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions			
- refunds	27	-	
- other	28	-	
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act			
- deferrals	92	-	
- cancellations	93	-	
- other	94	-	
Rebates to eligible charities under section 442.1 of the Municipal Act			
- recoverable from general municipal accounts	95	-	
- recoverable from upper tier	96	-	
- recoverable from school boards	97	-	
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98	-	
- industrial properties	99	-	
Total reductions	29	1,298,427	
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 1999 (lower tier municipalities only)		
Interim billings: Number of installments	31	1
Due date of first installment (YYYYMMDD)	32	19,990,330
Due date of last installment (YYYYMMDD)	33	-
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19,990,830
Due date of last installment (YYYYMMDD)	36	19,991,101
Total		\$
Supplementary taxes levied with 2000 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 2000	58	1,500,000	-	1,500,000	-
in 2001	59	100,000	-	-	100,000
in 2002	60	100,000	-	-	100,000
in 2003	61	100,000	-	-	100,000
in 2004	62	100,000	-	-	100,000
Total	63	1,900,000	-	1,500,000	400,000

1999 FINANCIAL INFORMATION RETURN

Municipality

Deseronto T

12
17

STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund		loans outstanding		
		1	2	1	2	
		\$	\$	\$	\$	
6.	Ontario Home Renewal Plan trust fund at year end	82	15,048		12,891	
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	39	675	224,658	54,347	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
		number of residential units	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer	In this municipality	44	675	184,850	40,709	
	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, 1998		67	-	-	-	
Approved in 1999		68	-	195,000	195,000	
Financed in 1999		69	-	195,000	195,000	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1999		71	-	-	-	
Applications submitted but not approved as at December 31, 1999		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
		73	2,000,000	2,000,000	2,000,000	2,000,000
13. Municipal procurement this year						
					1	
					\$	
Total construction contracts awarded		85	-	-	-	
Construction contracts awarded at \$100,000 or greater		86	-	-	-	

ANALYSIS OF USER FEES

Municipality

Deseronto T

For the year ended December 31, 1999.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
Bag tags	19	1	1	1	21,584	0
Community centre ice rental	37	2	80	100	133,309	0
		3				
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
	Subtotal	21			154,893	
All other user fees		22			77,611	
	Total	23			232,504	