

2002 FINANCIAL INFORMATION RETURN

Municipality: **Deseronto T**
 Tier: **Lower-Tier**
 Area: **Hastings Co**

MSO Office: **Eastern Ontario**
 Asmt Code: **1202**
 MAH Code: **51401**

FIR2001 Data Pre-Loaded

Submitting: **FIR and MPMP**
 Version: **2002-01**

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Municipal Affairs Act, the following schedules are attached:

Schedule	Title	Completion
10	REVENUE FUND RECEIPTS	
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For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.

This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

Questions regarding the information contained in the Schedules should be addressed to:

0020	Name	A W "Sandy" MURRAY
0022	Telephone	613-476-7925
0024	Fax	613-476-7926
0028	Email (Required)	reynolds.jeffery@sympatico.ca
0030	Website address of Municipality	www.deseronto.ca
0091	Municipal Auditor	ALEXANDER MURRAY
0092	Municipal Audit Firm	REYNOLDS, JEFFERY & MURRAY
0090	Municipal Treasurer	SANDI McNAMEE
0094	Date	28/Jul/03

Signature of Municipal Treasurer

Signature

Date

0050	Total Revenue Fund Receipts (SLC 10 9930 01)	\$ 2,194,282
0053	Total Exp. LESS Unfunded Liabilities (SLC 40 9910 15)	2,289,024
0054	Total Assets (SLC 70 9930 01)	974,673
0070	Outstanding In-Year Critical Errors	0

Revenue Fund Revenues		Own Purposes Revenue
		1
		\$
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	603,754
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	4,528
Ontario Unconditional Grants		
0610	Community reinvestment fund	325,000
0695	Other Transitional and special assistance	93,000
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	418,000
Conditional Grants		
0810	Ontario conditional grants (SLC 12 9910 01)	9,496
0820	Canada conditional grants (SLC 12 9910 02)	1,801
0899	Subtotal	11,297
1099	Revenue from other municipalities (SLC 12 9910 03)	0
1299	User fees and service charges (SLC 12 9910 04)	899,450
Licences, permits, rents, etc.		
1410	Trailer revenue and permits	
1420	Licences and permits	8,233
1430	Rents, concessions and franchises	1,075
1499	Subtotal	9,308
Fines and penalties		
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	271
1620	Penalties and interest on taxes	52,141
1699	Subtotal	52,412
Other revenue		
Investment income		
1810	From own funds	17,575
1820	From other	
1830	Donations	16,174
1840	Sale of publications, equipment, etc.	14,619
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	48,368
9910	TOTAL Revenue fund revenues	2,047,117
Transfers from Own Funds		
3010	Contributions from capital fund (SLC 50 3410 01)	0
3020	Contributions from reserves, reserve funds and deferred revenue (SLC 60 1020 01 + 02 + 03)	147,165
9920	TOTAL Transfers	147,165
9930	TOTAL Revenue fund receipts	2,194,282
Continuity of Revenue Fund Balance		\$
5010	Accumulated net revenue (deficit), beginning of year	-27,869
5020	PLUS: Total revenue fund receipts (SLC 10 9930 01)	2,194,282
5042	LESS: Total revenue fund expenditures LESS Unfunded Liabilities (SLC 40 9910 15)	2,289,024
5050	PLUS: Adjustments for PSAB	
5060	PLUS:	
5090	Accumulated net revenue (deficit), end of year	-122,611
Continuity of Government Business Enterprise Equity		\$
6010	Government Business Enterprise Equity, beginning of year	0
6020	PLUS: Net Income for Government Business Enterprise for year	
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	0

		Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges
		1	2	3	4
		\$	\$	\$	\$
0299	General government		1,801		34,377
Protection services					
0410	Fire				3,067
0420	Police				1,931
0430	Conservation authority				
0440	Protective inspection and control				
0450	Emergency measures				
0460	Provincial Offences Act (POA)				
0498	Other <input type="text"/>				
0499	Subtotal	0	0	0	4,998
Transportation services					
0610	Roadways				
0620	Winter control				1,175
0630	Transit				
0640	Parking				
0650	Street lighting				
0660	Air transportation				
0698	Other <input type="text"/>				
0699	Subtotal	0	0	0	1,175
Environmental services					
0810	Sanitary sewer system				295,670
0820	Storm sewer system				343,756
0830	Waterworks system				
0840	Waste collection				27,744
0850	Waste disposal				
0860	Recycling				
0898	Other <input type="text"/>				
0899	Subtotal	0	0	0	667,170
Health services					
1010	Public health services				
1020	Hospitals				
1030	Ambulance services				
1035	Ambulance dispatch				
1040	Cemeteries				9,210
1098	Other <input type="text"/>				
1099	Subtotal	0	0	0	9,210
Social and family services					
1210	General assistance				
1220	Assistance to aged persons				
1230	Child care				
1298	Other <input type="text"/>				
1299	Subtotal	0	0	0	0
1499	Social housing				
Recreation and cultural services					
1610	Parks				
1620	Recreation programs	500			
1630	Recreation facilities				171,233
1640	Libraries	8,996			4,529
1650	Cultural services				
1698	Other <input type="text"/>				
1699	Subtotal	9,496	0	0	175,762
Planning and development					
1810	Planning and zoning				1,735
1820	Commercial and industrial				
1830	Residential development				
1840	Agriculture and reforestation				
1850	Tile drainage/shoreline assistance				
1898	Other <input type="text"/>				5,023
1899	Subtotal	0	0	0	6,758
3099	Electricity				
3299	Gas				
3499	Telephone				
9910	TOTAL	9,496	1,801	0	899,450

General Information

1. Optional Property Classes in Effect

		2
		Y or N
0205	G Parking Lot (Includes CX, CY, CZ)	N
0210	D Office Building	N
0215	S Shopping Centre	N
0220	L Large Industrial	N

2. 5% Capping Limit Program

	Is a Portion of 5% Limit Funded by Mun.?	Decrease - Percentage Retained	Amount of Protection
	2	3	4
	Y, N or NA	%	\$
0420	M Multi-Residential	N	
0430	C Commercial	N	
0440	I Industrial	N	

3. Graduated Taxation (Tax Bands)

	Grad. Tax Rates in Effect?	Number of Tax Bands	Low Band		Middle Band	
			CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate
	2	3	4	5	6	7
	Y or N	#	\$	%	\$	%
0610	C Commercial	0	0	0.0%	0	0.0%
0620	I Industrial	0	0	0.0%	0	0.0%

4. Phase-In Program in Effect (Most recent Phase-In only)

	Phase-In in Effect?	Year Phase-In Initiated	Term of Phase-In
	2	3	4
	Y or N	Year	# of Yrs
0805	R Residential		
0810	M Multi-Residential		
0815	N New Multi-Residential		
0820	C Commercial (Includes G, D, S)		
0840	I Industrial (Includes L)		
0850	F Farmland		
0855	T Managed Forest		
0860	P Pipeline		

5. Rebates for Eligible Charities

	2
	%
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx)
	0.0%

Single / Lower-tier Municipalities Only

6. Property Tax Due Dates for Current Year

	INTERIM Billing Installments			FINAL Billing Installments		
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
	2	3	4	5	6	7
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD
1210	R Residential	1	20020320	2	20020725	20020927
1220	M Multi-Residential	1	20020320	2	20020725	20020927
1230	F Farmland	1	20020320	2	20020725	20020927
1240	T Managed Forest					
1250	C Commercial	1	20020320	2	20020725	20020927
1260	I Industrial	1	20020320	2	20020725	20020927
1270	P Pipeline	1	20020320	2	20020725	20020927
1298	Other <input type="text"/>					

FIR2002: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2002

1. GENERAL PURPOSE LEVY INFORMATION

						<table border="1"> <tr> <th>Taxable Assessment</th> </tr> <tr> <td>55,953,785</td> </tr> </table>	Taxable Assessment	55,953,785	<table border="1"> <tr> <th>LT/ST Taxes</th> <th>UT Taxes</th> <th>Education Taxes</th> <th>TOTAL</th> </tr> <tr> <td>574,826</td> <td>264,548</td> <td>267,563</td> <td>1,106,937</td> </tr> </table>	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL	574,826	264,548	267,563	1,106,937
Taxable Assessment																	
55,953,785																	
LT/ST Taxes	UT Taxes	Education Taxes	TOTAL														
574,826	264,548	267,563	1,106,937														
9299	TOTAL																

RTC RTQ LIST	Tax Band LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	Taxable Assessment 7 \$	Tax Rates				Municipal Taxes			Education Taxes 14 \$	TOTAL 15 \$
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$			
2001	0	Deseronto T													
0010	RT	0	Residential	Full Occupied	1.0000	100%	48,025,105	1.014500%	0.466900%	0.373000%	1.854400%	487,215	224,229	179,134	890,578
0050	MT	0	Multi-Residential	Full Occupied	1.1535	100%	2,609,000	1.170200%	0.538500%	0.373000%	2.081700%	30,531	14,049	9,732	54,312
0110	FT	0	Farmland	Full Occupied	0.2500	100%	104,900	0.253600%	0.116700%	0.093250%	0.463550%	266	122	98	486
0210	CT	0	Commercial	Full Occupied	1.1000	100%	3,480,885	1.116000%	0.513600%	1.391700%	3.021300%	38,847	17,878	48,443	105,168
0240	CU	0	Commercial	Excess Land	1.1000	100%	0	0.781200%	0.359500%	0.974190%	2.114890%	0	0	0	0
0270	CX	0	Commercial	Vacant Land	1.1000	100%	176,000	0.781200%	0.359500%	0.974190%	2.114890%	1,375	633	1,715	3,722
0510	IT	0	Industrial	Full Occupied	1.1292	100%	1,183,125	1.145600%	0.527200%	1.965780%	3.638580%	13,554	6,237	23,258	43,049
0570	IX	0	Industrial	Vacant Land	1.1292	100%	95,770	0.744600%	0.342700%	1.277750%	2.365050%	713	328	1,224	2,265
0710	PT	0	Pipeline	Full Occupied	0.8219	100%	279,000	0.833800%	0.383700%	1.419480%	2.636980%	2,326	1,071	3,960	7,357
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
9201						Subtotal	55,953,785					574,826	264,548	267,563	1,106,937

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2002

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699

TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
	0		0

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
6001														
0010	RT	0	Residential	Full Occupied	1.0000	100%						0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
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												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
9601						Subtotal	0					0		0

FIR2002: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2002

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 444)	1,712	759	1,478	3,949
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	576,538	265,307	269,041	1,110,886
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges	27,216			27,216
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>		10,509		10,509
9890	Subtotal	27,216	10,509	0	37,725
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	603,754	275,816	269,041	1,148,611

FIR2002: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2002

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	4,351	2,002	2,745	9,099
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 157, 158)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	0	0	0
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	4,351	2,002	2,745	9,099

FIR2002: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2002

1. Municipal and School Board Taxation						TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%	74.778%	1.228%	23.243%	0.751%	0.000%
Property Class Group	Taxable Asmt. (CVA) 16 \$	Taxable Asmt. (Wtd & Disc CVA) 2 \$	TOTAL Taxes 3 \$	Municipal Taxes		Education Taxes 6 \$	Distribution of Education Taxes in column 6 by School Board				
				LT / ST 4 \$	UT 5 \$		ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	48,025,105	48,025,105	890,578	487,215	224,229	179,134	166,415	9	12,704	6	
0050 Multi-residential	2,609,000	3,009,482	54,312	30,531	14,049	9,732	9,264	4	461	3	
0110 Farmland	104,900	26,225	486	266	122	98	98				
0140 Managed Forests	0	0	0	0	0	0					
9110 Subtotal	50,739,005	51,060,812	945,375	518,011	238,401	188,963	175,777	13	13,165	9	0
0210 Commercial	3,656,885	4,022,574	108,890	40,222	18,511	50,158	37,507	616	11,658	377	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	3,656,885	4,022,574	108,890	40,222	18,511	50,158	37,507	616	11,658	377	0
0510 Industrial	1,278,895	1,444,128	45,314	14,267	6,566	24,481	18,307	301	5,690	184	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	1,278,895	1,444,128	45,314	14,267	6,566	24,481	18,307	301	5,690	184	0
0710 Pipelines	279,000	229,310	7,357	2,326	1,071	3,960	2,961	49	921	30	0
0810 Other Property Classes	0	0	0	0	0	0					
9160 Adj. for shared PIL properties			0	0	0	0					
9170 Supplementary Taxes			3,949	1,712	759	1,478					
9180 Total Levied by Rate			1,110,886	576,538	265,307	269,041	234,552	978	31,434	599	0
9190 Amts Added to Tax Bill			37,725	27,216	10,509	0					
9192 Other Taxation Amounts			0	0	0	0					
9199 TOTAL before Adj.	55,953,785	56,756,823	1,148,611	603,754	275,816	269,041	234,552	978	31,434	599	0
2. Payments-In-Lieu of Taxation											
Property Class Group	PIL Asmt. (CVA) 16 \$	PIL Asmt. (Wtd & Disc CVA) 2 \$	Total PILS Levied 3 \$	Municipal PILS		Education PILS 6 \$					
				LT / ST 4 \$	UT 5 \$						
1010 Residential	0	0	0	0	0	0					
1050 Multi-residential	0	0	0	0	0	0					
1110 Farmland	0	0	0	0	0	0					
1140 Managed Forests	0	0	0	0	0	0					
9210 Subtotal	0	0	0	0	0	0					
1210 Commercial	405,000	405,000	8,684	4,220	1,942	2,521					
1310 Parking Lot	0	0	0	0	0	0					
1320 Office Building	0	0	0	0	0	0					
1340 Shopping Centre	0	0	0	0	0	0					
9220 Subtotal	405,000	405,000	8,684	4,220	1,942	2,521					
1510 Industrial	11,400	11,400	415	131	60	224					
1610 Large Industrial	0	0	0	0	0	0					
9230 Subtotal	11,400	11,400	415	131	60	224					
1718 Pipelines	0	0	0	0	0	0					
1810 Other Property Classes	0	0	0	0	0	0					
9270 Supplementary PILS			0	0	0	0					
9280 Total Levied by Rate			9,099	4,351	2,002	2,745					
9290 Amts Added to PILs			0	0	0	0					
9292 Other PIL Amounts			0	0	0	0					
9299 TOTAL before Adj.	416,400	416,400	9,099	4,351	2,002	2,745					

Part 3 contains Distribution of PILS by School Boards

3. Payments-In-Lieu of Taxation: Distribution of Entitlements

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board						
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other		
	3	4	5				8	9	10	11	12	13	14	15		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5010 Canada				0		0										
5020 Canada Enterprises	2,198	1,726		3,924		3,924	2,198	1,726								
Ontario																
Municipal Tax Assist. Act																
5210 Prev. Exempt Properties				0		0										
5220 Other Mun. Tax Asst. Act				0		0										
5230 Inst. Payments - Heads and Beds	0	0	0	0		0										
5232 Railway Rights-of-way	0	0	0	0		0										
5234 Utility Corridors/Transmission	0	0	0	0		0										
5236 Hydro-Electric Power Dams	0	0	0	0		0										
5240 Other				0		0										
Ontario Enterprises																
5410 Ontario Housing Corp.				0		0										
5430 Liquor Control Board of Ont.	2,199	1,011		3,210		3,210	2,199	1,011								
5432 Railway Rights-of-way	0	0	0	0		0										
5434 Utility Corridors/Transmission	0	0	0	0		0										
5437 Ontario Lottery and Gaming Corp.				0		0										
5460 Other electrical utilities	131	60	224	415		415	131	60	224	168	3	52	1			
5610 Municipal Enterprises				0		0										
5910 Other Munic., Enterprises				0		0										
5950 Amounts Added to PIL	0	0	0	0		0										
9599 TOTAL	4,528	2,797	224	7,549	0	7,549	4,528	2,797	224	168	3	52	1	0		

FIR2002: Deseronto T

Asmt Code: 1202
 MAH Code: 51401

Upper-tier Entitlements from Lower-tiers

Lower-Tier Municipality	MAH Code	Asmt Code	General Purpose Levy	Upper-Tier Special Area Levies (Total)	Supplementary Taxes	Amounts Added to Tax Bills	Other Taxation Amounts	Payments - In - Lieu	5% Capping Limit Adjustment	PLUS: UT Tax Adjust. Applied to Taxation	LESS: UT Tax Adjust. Recovered from Allowances	TOTAL
1	2	3	4	5	6	7	13	8	9	10	11	12
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0201		-										0
0202		-										0
0203		-										0
0204		-										0
0205		-										0
0206		-										0
0207		-										0
0208		-										0
0209		-										0
0210		-										0
0211		-										0
0212		-										0
0213		-										0
0214		-										0
0215		-										0
0216		-										0
0217		-										0
0218		-										0
0219		-										0
0220		-										0
0221		-										0
0299	TOTAL Upper-Tier Entitlement		0	0	0	0	0	0	0	0	0	0

FIR2002: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 40 REVENUE FUND EXPENDITURES for the year ended December 31, 2002

	Salaries, Wages and Employee Benefits	Long Term Debt Charges (Interest)	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Subtotal	Long Term Debt Charges (Principal)	Transfers to Own Funds	Inter-Functional Adjustments	Allocation of Program Support *	Amounts for Unfunded Liabilities	TOTAL Expenditures	TOTAL Expenditures LESS Unfunded Liabilities
	1	2	3	4	5	6	7	8	9	12	13	14	11	15
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General government														
0240 Governance	53,951		642				54,593				3,539		58,132	58,132
0250 Corporate Management	58,453		33,102	32,633	10,684		134,872	6,950			8,742		150,564	150,564
0260 Program Support	48,237		14,398	66,401	1,447		130,483		16,754		-130,483		16,754	16,754
0299 Subtotal	160,641	0	48,142	99,034	12,131	0	319,948	6,950	16,754	0	-118,202	0	225,450	225,450
Protection services														
0410 Fire	35,634		30,143	17,025			82,802				5,367		88,169	88,169
0420 Police	163,509		7,366	372,369	283		543,527				35,230		578,757	578,757
0430 Conservation authority						5,353	5,353				347		5,700	5,700
0440 Protective inspection and control			3,178	10,746			13,924				903		14,827	14,827
0450 Emergency measures							0						0	0
0460 Provincial Offences Act (POA)							0						0	0
0498 Other crossing guard	17,492						17,492				1,134		18,626	18,626
0499 Subtotal	216,635	0	40,687	400,140	283	5,353	663,098	0	0	0	42,981	0	706,079	706,079
Transportation services														
0610 Roadways	100,061		26,882	48,797	2,402		178,142				11,547		189,689	189,689
0620 Winter control	21,965		17,293				39,258				2,544		41,802	41,802
0630 Transit							0						0	0
0640 Parking							0						0	0
0650 Street lighting			1,378	17,557			18,935				1,227		20,162	20,162
0660 Air transportation							0						0	0
0698 Other							0						0	0
0699 Subtotal	122,026	0	45,553	66,354	2,402	0	236,335	0	0	0	15,318	0	251,653	251,653
Environmental services														
0810 Sanitary sewer system		36,494	32,818	168,682			237,994	55,543			15,426		308,963	308,963
0820 Storm sewer system							0						0	0
0830 Waterworks system		42,429	38,156	196,115			276,700	64,577			17,935		359,212	359,212
0840 Waste collection				68,451			68,451				4,437		72,888	72,888
0850 Waste disposal				1,624			1,624				105		1,729	1,729
0860 Recycling						39,537	39,537				2,563		42,100	42,100
0898 Other							0						0	0
0899 Subtotal	0	78,923	70,974	434,872	0	39,537	624,306	120,120	0	0	40,466	0	784,892	784,892
Health services														
1010 Public health services							0						0	0
1020 Hospitals							0						0	0
1030 Ambulance services							0						0	0
1035 Ambulance dispatch							0						0	0
1040 Cemeteries			614	15,694			16,308				1,057		17,365	17,365
1098 Other							0						0	0
1099 Subtotal	0	0	614	15,694	0	0	16,308	0	0	0	1,057	0	17,365	17,365
Social and family services														
1210 General assistance							0						0	0
1220 Assistance to aged persons							0						0	0
1230 Child care							0						0	0
1298 Other							0						0	0
1299 Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1499 Social housing							0						0	0
Recreation and cultural services														
1610 Parks			2,172	7,216			9,388				609		9,997	9,997
1620 Recreation programs		3,739	1,243				4,982				323		5,305	5,305
1630 Recreation facilities	95,417	1,023	17,741	67,445			181,626	1,605	0		11,772		195,003	195,003
1640 Libraries	22,899	30,147	950				53,996				3,500		57,496	57,496
1650 Cultural services			160				160				10		170	170
1698 Other							0						0	0
1699 Subtotal	118,316	34,909	22,266	74,661	0	0	250,152	1,605	0	0	16,214	0	267,971	267,971
Planning and development														
1810 Planning and zoning			846	8,049			8,895				575		9,470	9,470
1820 Commercial and Industrial							0						0	0
1830 Residential development							0						0	0
1840 Agriculture and reforestation							0						0	0
1850 Tile drainage/shoreline assistance							0						0	0
1898 Other economic development			23,884	669			24,553				1,591		26,144	26,144
1899 Subtotal	0	0	24,730	8,718	0	0	33,448	0	0	0	2,166	0	35,614	35,614
3099 Electricity							0						0	0
3299 Gas							0						0	0
3499 Telephone							0						0	0
5099 Non-Functionalized Amounts							0						0	0
9910 TOTAL	617,618	113,832	252,966	1,099,473	14,816	44,890	2,143,595	128,675	16,754	0	0	0	2,289,024	2,289,024

* Column 13, designated for Allocation of Program Support (Line 0260), may also include amounts allocated for Corporate Management (Line 0250)

Additional information contained in Schedule 40

		1
		\$
Total of column 1 and 14 includes:		
5010	Salaries and wages	548,100
5020	Employee benefits	69,518
5030	Unfunded Liabilities pertaining to Post-Employment Benefits	
5099	Subtotal	617,618
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	
Total of columns 2 and 8 includes:		
5410	Payments to Ontario in respect of Downtown Revitalization Program loans	
5420	Accrued interest (Enter amount only if changes to the accrual basis were made in this reporting year)	
5430	Interest portion of transit debt charges (Included on line 0630)	
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	
5820	Grants to universities and colleges	
5830	GT Transit	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
5910	Payments pertaining to the equalization of General Assistance in the GTA	
5920	Payments pertaining to the equalization of Social Housing in the GTA	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from revenue fund and approved by the OMB or (Exclude debt charges reported in columns 2 and 8)	
Line 0630 of column 11 includes:		
6110	Conventional transit services	
Line 0810 of column 11 includes:		
6210	Sanitary sewer collection	20,000
6220	Sanitary sewer treatment and disposal	288,963
6299	Subtotal	308,963
Line 0820 of column 11 includes:		
6410	Storm sewer collection	
6420	Storm sewer treatment and disposal	
6499	Subtotal	0
Line 0820 of column 11 includes:		
6510	Urban storm water management	
6520	Rural storm water management	
6599	Subtotal	0
Line 0830 of column 11 includes:		
6610	Waterworks treatment	344,212
6620	Waterworks distribution	15,000
6699	Subtotal	359,212

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Asmt Code: 1202
 MAH Code: 51401

Schedule 42

ADDITIONAL REVENUE FUND INFORMATION for the year ended December 31, 2002

		Expenditures to establish initial Unfunded Liability and Adjustments	Annual Expenditures related to Unfunded Liability
		1	2
		\$	\$
Total of column 14 includes:			
6810	Unfunded Post-Employment Benefits		
6820	Unfunded Solid Waste Landfill Closure and Post-Closure Liabilities		
6830	Accrued Interest		
6890	Other <input type="text"/>		
6899			
Subtotal		0	0

Additional information contained in Schedule 12 (CMSM's only)		1
Total of column 3 includes:		\$
8210	Revenue received from other municipalities for services delivered by CMSM	

SOURCES of CAPITAL FUND FINANCING**Capital Fund Revenues**

		1
		\$
	Long term liabilities incurred	
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0225	Ontario Clean Water Agency (OCWA)	
0230	Tile drainage and shoreline property assistance programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0298	Other <input type="text" value="debenture"/>	
0299	Subtotal	0
	Grants and loan forgiveness:	
0410	Ontario (SLC 52 9910 03)	513,225
0420	Canada (SLC 52 9910 04)	0
0499	Subtotal	513,225
0699	Other municipalities - Grants and fees (SLC 52 9910 05)	0
	Other financing:	
0810	Prepaid special charges	
0820	Proceeds from sale of land	61,724
0830	Proceeds from sale of hydro utilities	
0840	Proceeds from sale of other capital assets	
	Investment income	
0850	From own funds	
0860	From other	
0870	Donations	
0897	Other <input type="text" value="capital lease"/>	17,459
0898	Other <input type="text" value="debenture"/>	250,000
0899	Subtotal	329,183
9910	TOTAL Capital Fund Revenues	842,408
	Transfers from own funds to capital fund	
2010	Contributions from revenue fund (SLC 52 9910 01)	16,754
2020	Contribution from reserves, reserve funds and deferred revenue (SLC 52 9910 02)	256,734
9920	TOTAL Transfers from own funds to capital fund	273,488
9930	TOTAL Sources of capital financing	1,115,896

APPLICATIONS of CAPITAL FUND FINANCING

		\$
3098	Capital expenditures LESS Unfunded Liabilities (SLC 52 9910 09)	1,390,012
	Transfers of proceeds from long term liabilities to:	
3210	Other municipalities	
3220	Unconsolidated local boards	
3230	Individuals	
3299	Subtotal	0
	Transfers from capital fund to own funds	
3410	Transfers to revenue fund	
3420	Transfers to reserves, and discretionary reserve funds (SLC 60 0420 01 + 02 + 03)	0
3499	Subtotal	0
9940	TOTAL Applications of capital financing	1,390,012

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Asmt Code: 1202

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Schedule 50**CAPITAL FUND OPERATIONS**

for the year ended December 31, 2002

CONTINUITY of CAPITAL FUND OPERATIONS		1
		\$
5010	Capital fund balance, beginning of year	-14,273
5020	PLUS: Total Sources of Capital Financing (SLC 50 9930 01)	1,115,896
5040	LESS: Total Applications of Capital Financing (SLC 50 9940 01)	1,390,012
5050	PLUS: Adjustments for PSAB	
5060	PLUS: <input type="text"/>	
5090	Capital fund balance, end of year	-288,389
Capital fund balance, end of year, reported in line 5090 is analyzed as follows:		\$
5200	Unexpended Capital Financing	
	LESS: Unfinanced capital outlay to be recovered from:	
5410	Taxation or user charges within term of council	288,389
5420	Proceeds from long term liabilities	
5430	Transfers from reserves and reserve funds	
5498	Other <input type="text"/>	
5400	Unfinanced Capital Outlay	288,389
9950	Capital fund balance, end of year	-288,389
Total of line 3098 includes:		\$
6010	Short term interest costs	

	SOURCES OF CAPITAL FUND FINANCING						Expenditures		
	Contributions from Own Funds		Capital Grants		Other Municipalities	Other Financing	Amounts for Unfunded Liabilities	CAPITAL Expenditures	CAPITAL Expenditures LESS Unfunded Liabilities
	Revenue Fund	Reserves, Res. Funds, Deferred Rev.	Ontario	Canada					
1	2	3	4	5	6	8	7	9	
	\$	\$	\$	\$	\$	\$	\$	\$	
0299 General government			41,203				41,203	41,203	
Protection services									
0410 Fire		12,575					14,575	14,575	
0420 Police								0	
0430 Conservation authority								0	
0440 Protective inspection and control								0	
0450 Emergency measures								0	
0460 Provincial Offences Act (POA)								0	
0498 Other								0	
0499 Subtotal	0	12,575	0	0	0	2,000	0	14,575	
Transportation services									
0610 Roadways		187,627					187,627	187,627	
0620 Winter control								0	
0630 Transit								0	
0640 Parking								0	
0650 Street lighting								0	
0660 Air transportation								0	
0698 Other								0	
0699 Subtotal	0	187,627	0	0	0	0	0	187,627	
Environmental services									
0810 Sanitary sewer system							136,157	136,157	
0820 Storm sewer system								0	
0830 Waterworks system			6,088				158,320	158,320	
0840 Waste collection								0	
0850 Waste disposal								0	
0860 Recycling								0	
0898 Other								0	
0899 Subtotal	0	0	6,088	0	0	0	0	294,477	
Health services									
1010 Public health services								0	
1020 Hospitals								0	
1030 Ambulance services								0	
1035 Ambulance dispatch								0	
1040 Cemeteries								0	
1098 Other								0	
1099 Subtotal	0	0	0	0	0	0	0	0	
Social and family services									
1210 General assistance								0	
1220 Assistance to aged persons								0	
1230 Child care								0	
1298 Other								0	
1299 Subtotal	0	0	0	0	0	0	0	0	
1499 Social housing								0	
Recreation and cultural services									
1610 Parks		13,122					13,122	13,122	
1620 Recreation programs						16,852	16,852	16,852	
1630 Recreation facilities	-607	43,410	465,934			310,331	804,795	804,795	
1640 Libraries	17,361						17,361	17,361	
1650 Cultural services								0	
1698 Other								0	
1699 Subtotal	16,754	56,532	465,934	0	0	327,183	0	852,130	
Planning and development									
1810 Planning and zoning								0	
1820 Commercial and industrial								0	
1830 Residential development								0	
1840 Agriculture and reforestation								0	
1850 Tile drainage/shoreline assistance								0	
1898 Other								0	
1899 Subtotal	0	0	0	0	0	0	0	0	
3099 Electricity								0	
3299 Gas								0	
3499 Telephone								0	
3699 Government Business Enterprise								0	
5099 Non-Functionalized Amounts								0	
9910 TOTAL	16,754	256,734	513,225	0	0	329,183	0	1,390,012	

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
0299	Balance, beginning of year	17,856	0	628,880
Revenues				
0410	Contributions from revenue fund			
0420	Contributions from capital fund			
Development Charges Act				
0610	Non-discounted services			
0620	Discounted services			
0630	Credits utilized (Development Charges Act)			
0699	Subtotal Development Charges Act	0		
0810	Lot levies			
0820	Subdivider contributions			
0830	Recreational land (the Planning Act)	3,500		
Investment income				
0840	From own funds	89		
0850	From other			
0895	Other <input type="text"/>			
0896	Other <input type="text"/>			
0897	Other <input type="text"/>			
0898	Other <input type="text"/>			
9910	TOTAL Revenues	3,589	0	0
Expenditures				
1010	Transferred to capital fund			256,734
1020	Transferred to revenue fund			147,165
1030	Charges for long term liabilities - principal and interest			
1040	Development Charges Act - Credits utilized (Capital Fund)			
1050	Development Charges Act - Credits utilized (Revenue Fund)			
1096	Other <input type="text"/>			
1097	Other <input type="text"/>			
1098	Other <input type="text"/>			
9920	TOTAL Expenditures	0	0	403,899
2099	Balance, end of year	21,445	0	224,981

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds			87,829
5020	Contingencies			35,346
	Ontario Clean Water Agency (OCWA) fund for renewals, etc.			
5030	Sewer			
5040	Water			
5050	Replacement of equipment			
5060	Sick leave			
5070	Insurance			
5080	Workplace Safety and Insurance Board (WSIB)			
5090	Post-employment benefits			
	Current purposes			
5205	General government			
5210	Protection services			
	Transportation services:			
5215	Roadways			
5220	Transit			
	Environmental services:			
5225	Sanitary sewer system			96,806
5230	Storm sewer system			
5235	Waterworks system			
5240	Waste collection			
5245	Waste disposal			
5250	Health services			
5255	Social and family services			
5260	Social housing			
	Recreation and cultural services:			
5265	Parks			
5270	Recreation facilities			
5275	Libraries			5,000
5280	Planning and development			
5290	Other and unspecified			
	Capital purposes			
5405	General government			
5410	Protection services			
	Transportation services:			
5415	Roadways			
5420	Transit			
	Environmental services:			
5425	Sanitary sewer system			
5430	Storm sewer system			
5435	Waterworks system			
5440	Waste collection			
5445	Waste disposal			
5450	Health services			
5455	Social and family services			
5460	Social housing			
	Recreation and cultural services:			
5465	Parks			
5470	Recreation facilities			
5475	Libraries			
5480	Planning and development			
5490	Other and unspecified			
	Obligatory reserve funds / Deferred revenue:			
	Development Charges Act			
5610	Non-discounted services			
5620	Discounted services			
5630	Lot levies	8,407		
5640	Subdivider contributions			
5650	Recreational land (the Planning Act)	13,038		
5660	Parking revenues			
5670	Debenture repayment			
5680	Exchange rate stabilization			
5697	Other			
5698	Other			
9930	TOTAL	21,445	0	224,981

FIR2002: Deseronto T

Asmt Code: 1202

MAH Code: 51401

**Schedule 70
CONSOLIDATED FINANCIAL POSITION**

for the year ended December 31, 2002

Financial Assets		1
		\$
0299	Cash and temporary investments	131,102
Accounts receivable		
0410	Canada	19,836
0420	Ontario	258,503
0430	Upper-tier	
0440	Other municipalities	82,767
0450	School boards	
0490	Other receivables	62,083
0499	Subtotal	423,189
Taxes receivable		
0610	Current year's levies	147,292
0620	Previous year's levies	83,081
0630	Prior year's levies	135,390
0640	Penalties and interest	60,536
0690	LESS: Allowance for uncollectables	8,500
0699	Subtotal	417,799
Other financial assets		
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other	
0830	Inventories held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0845	Debt recoverable from others	
0850	Deferred taxes receivable	
0890	Other	
0899	Subtotal	0
9910	TOTAL Financial Assets	972,090
Other Assets		
1010	Inventories of materials and supplies, and prepaid expenses	2,583
9920	TOTAL Other Assets	2,583
9930	TOTAL Assets	974,673
Liabilities		1
		\$
Temporary loans		
2010	Current purposes	610,000
Capital purposes:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	610,000
Accounts payable and accrued liabilities		
2210	Canada	4,889
2220	Ontario	247,233
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	26,500
2270	Trade accounts payable	115,488
2290	Other	72,758
2299	Subtotal	466,868
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	21,445
2490	Other	62,379
2499	Subtotal	83,824
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	1,605,564
2630	Lease purchase agreements (Tangible capital leases)	15,861
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	1,621,425
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board (WSIB) claims	
2898	Other	
2899	Subtotal	0
9940	TOTAL Liabilities	2,782,117
9945	TOTAL Financial Assets LESS Total Liabilities (Net Financial Assets)	-1,810,027

Municipal Position

Fund balances		1
Revenue fund		\$
5010	General revenue	-158,546
Special charges and special areas		
5026	Other <input type="text"/>	
5027	Other <input type="text"/>	
5028	Other <input type="text"/>	
5029	Other <input type="text"/>	
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Sewer operations	
5045	Libraries	15,107
5050	Cemeteries	1,010
5055	Recreation, community centres and arenas	-4,946
5060	Business Improvement Area	6,263
5076	Other <input type="text" value="Water & Sewer Fund"/>	18,501
5077	Other <input type="text"/>	
5078	Other <input type="text"/>	
5079	Other <input type="text"/>	
5099	Revenue fund balance	-122,611
5299	Capital fund balance (SLC 50 5090 01)	-288,389
5499	Reserves and Discretionary reserve funds balance (SLC 60 2099 02 + 03)	224,981
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
9950	TOTAL Fund balances	-186,019
LESS: Amounts to be recovered in future years		
5610	Long term liabilities	1,621,425
5615	Solid waste landfill closure and post-closure liabilities	
5620	Post employment benefits	
5630	Interest	
5640	Lease purchase agreements (Tangible Capital Leases)	
5690	Other <input type="text"/>	
5699	Subtotal	1,621,425
6099	Municipal Position	-1,807,444
9960	TOTAL Liabilities and Municipal Position	974,673
8010	* Market value of Investments included in lines 0805 to 0828	

FIR2002: Deseronto T

Asmt Code: 1202
 MAH Code: 51401

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2002

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	389,721
0215	PLUS: Amounts added to tax bills for collection purposes only	27,216
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	1,148,611
0225	PLUS: Current Year Penalties and Interest	52,141
0240	LESS: Total cash collections (SLC 72 0699 09)	1,199,890
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	0
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	417,799

Cash Collections

		9
		\$
0610	Current year's tax	1,005,814
0620	Previous year's tax	138,037
0630	Penalties and interest	56,039
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/> allowance for doubtful accounts	0
0699	TOTAL Cash Collections	1,199,890

FIR2002: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2002

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other				
		1	2	3	4	5				
		\$	\$	\$	\$	\$	\$	\$	\$	
1099	Municipal Act 421, 441, 442, 442.6, 443, ARB's, RFR's					0			0	
1299	Discounts allowed (Mun. Act 399 (5))								0	
1499	Tax Credit (Municipal Elderly Residents' Assistance Act)								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act					0			0	
1810	Rebates to Commercial properties (Mun. Act 442.2)					0			0	
1820	Rebates to Industrial properties (Mun. Act 442.2)					0			0	
1899	Subtotal	0	0	0	0	0	0	0	0	
2099	Rebates to Eligible Charities (Mun. Act 442.1)					0			0	
2299	Vacant Unit Rebates (Mun. Act 442.5)					0			0	
2399	Reduction for Heritage Property (Mun. Act 442.8)					0			0	
2890	Other <input type="text"/>					0			0	
2891	Other <input type="text"/>					0			0	
2899	Tax adjustments before allowances	0	0	0	0	0	0	0	0	

Tax Adjustments Not Applied to Taxation		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other				
		1	2	3	4	5				
		\$	\$	\$	\$	\$	\$	\$	\$	
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 373					0			0	
4420	Net Impact of 5% Capping Limit Program					0			0	
4890	Other <input type="text"/>					0			0	
4891	Other <input type="text"/>					0			0	
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	

Additional Information										
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	234,720	981	31,486	600	0	267,788			

1. Debt burden of the municipality

		1
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	\$
0210	To Ontario and agencies	167,234
0220	To Canada and agencies	
0230	To Others	1,454,191
0299	Subtotal	1,621,425
0499	PLUS: All debt assumed by the municipality from others	
	LESS: All debt assumed by others	
0610	Ontario	
0620	School boards	
0630	Other municipalities	
0640	Government Business Enterprises	
0699	Subtotal	0
	LESS: Ontario Clean Water Agency (OCWA) debt retirement funds	
0810	Sewer	
0820	Water	
0899	Subtotal	0
	LESS: Own sinking funds (Actual balances)	
1010	General municipal	
1020	Enterprises and others	
1099	Subtotal	0
9910	TOTAL Debt burden of the municipality	1,621,425

2. Debt burden of the municipality: Analysed by debt instrument

1210	Sinking fund debentures	
1220	Installment (serial) debentures	900,000
1230	Long term bank loans	538,330
1240	Lease purchase agreements (Tangible capital leases)	15,861
1250	Mortgages	
1260	Ontario Clean Water Agency (OCWA)	
1270	Long term reserve fund loans	
1298	Other <input type="text" value="Ont Municipal Support Grant Loan"/>	167,234
9920	TOTAL Debt burden of the municipality	1,621,425

3. Debt burden of the municipality: Analysed by function

1405	General government	167,234
1410	Protection services	
	Transportation services:	
1415	Roadways	
1420	Transit	
	Environmental services:	
1425	Sanitary sewer system	1,195,280
1430	Storm sewer system	
1435	Waterworks system	
1440	Waste collection	
1445	Waste disposal	
1450	Health services	
1455	Social and family services	
1460	Social housing	
	Recreation and cultural services:	
1465	Parks	
1470	Recreation facilities	258,911
1475	Libraries	
1480	Planning and development	
1485	Electricity	
1486	Gas	
1487	Telephone	
1490	Other long term liabilities	
9930	TOTAL Debt burden of the municipality	1,621,425

4. Debt payable in foreign currencies (net of sinking fund holdings)

		1
		\$
1610	US Dollars:	
	Canadian dollar equivalent included in SLC 74 9910 01	
1620	Par value in 'U.S. Dollars'	
	Other currency:	
1630	Canadian dollar equivalent included in SLC 74 9910 01	
1640	Par value in <input type="text"/>	
1650	Canadian dollar equivalent included in SLC 74 9910 01	
1660	Par value in <input type="text"/>	

5. Interest earned on sinking funds and on debt retirement funds during the year

1810	Own funds	<input type="text"/>
	Ontario Clean Water Agency	
1820	Sewer	<input type="text"/>
1830	Water	<input type="text"/>

6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end	<input type="text"/>
	Balance of own sinking funds at year end	
2110	Total contributions to own sinking funds	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies	<input type="text"/>
2199	Subtotal	0
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above	<input type="text"/>
2220	Estimated total future income earned from investments in lines 2199 and 2210 above	<input type="text"/>

7. Long term commitments at year end

2410	Hospital support	<input type="text"/>
2420	University support	<input type="text"/>
2430	Leases and other agreements	<input type="text"/>
2440	Capital equipment, land acquisition	<input type="text"/>
2496	Other <input type="text"/>	<input type="text"/>
2497	Other <input type="text"/>	<input type="text"/>
2498	Other <input type="text"/>	<input type="text"/>
2499	TOTAL	0

12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Revenue Fund		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2003	159,195	99,452						
3220	Year 2004	164,642	89,979						
3230	Year 2005	171,198	83,465						
3240	Year 2006	177,878	72,067						
3250	Year 2007	191,667	59,873						
3260	Years 2008 to 2012	680,595	150,980						
3270	Years 2013 onwards	76,250	12,343						
3280	Int. to be earned on sink. funds								
3290	Downtown Revital. Program								
3299	TOTAL	1,621,425	568,159	0	0	0	0	0	0

13. Other notes

Please list all Other Notes and forward supporting schedules as required by email to:

FIR@mah.gov.on.ca

3601

* Use ALT + ENTER Keys to "Return" to the next line.

1. Municipal workforce profile

Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #	Total Person Hours Worked 4 # of Hours
0205 Administration	3.00			5,460
0210 Fire		1.00		1,312
0215 Police	6.00			1,260
0220 Transit				
0225 Public Works	2.00			4,160
0230 Health Services				
0235 Homes for the Aged				
0240 Other Social Services				
0245 Parks and Recreation	2.00		1.00	4,160
0250 Libraries		1.00		624
0255 Planning				
0290 Other				
0298 Subtotal	13.00	2.00	1.00	16,976

0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)				
--	--	--	--	--

Employees of Joint Local Boards

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #	Total Person Hours Worked 4 # of Hours
0305 Administration				
0310 Fire				
0315 Police				
0320 Transit				
0325 Public Works				
0330 Health Services				
0335 Homes for the Aged				
0340 Other Social Services				
0345 Parks and Recreation				
0350 Libraries				
0355 Planning				
0390 Other				
0398 Subtotal	0.00	0.00	0.00	0

0399 TOTAL	13.00	2.00	1.00	16,976
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2. Selected investments of own sinking funds as at Dec. 31

	Own Municipality 1 \$	Other Munic., School Boards 2 \$	Provincial 3 \$	Federal 4 \$
0610 Own sinking funds				

3. Municipal procurement this year

	Number of Contracts 1 #	Value of Contracts 2 \$
1010 Total construction contracts awarded	1	610,000
1020 Construction contracts awarded at \$100,000 or greater	1	610,000

4. Building permit information

	Number of Building Permits 1 #	Total Value of Building Permits 2 \$	Square metres of New Construction 3 m ²
1210 Residential properties	12	194,000	125
1220 Multi-Residential properties			
1230 All other property classes	1	610,000	0
1299 Subtotal	13	804,000	125

1 Square Foot = 0.0929 m²

5. Insured value of physical assets

	1 \$
1410 Buildings	28,721,000
1420 Machinery and equipment	8,721,000
1498 Other <input type="text"/>	
1499 Subtotal	37,442,000

6. Total Dollar Losses due to Structural Fires

	1 \$
1510 Losses due to structural fires, averaged over 3 yrs (2000 - 2002)	0

7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Rev. Fund Expenditures)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Rev. Fund Expenditure 4 \$	Comments 5
1601					
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

8. Consolidated Local boards including Joint local boards and all local entities set up by the municipality

(i) PROPORTIONALLY CONSOLIDATED joint local boards

Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801					
0802					
0803					
0804					
0805					
0806					
0807					
0808					
0809					
0810					
0811					
0812					
0813					
0814					
0815					
0816					
0817					
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0830					
0831					
0832					
0833					
0834					
0835					
0836					
0837					
0838					
0839					
0840					
0841					
0842					
0843					
0844					
0845					
0846					
0847					
0848					
0849					

(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0851	Deseronto Cemetary Board	Cemetery Board	1002	100%		
0852	Deseronto Public Library Board	Library Board	1604	100%		
0853	Deseronto Community Recreation Centre	Community Recreation Centre	1603	100%		
0854	Deseronto Business Improvement Assoc	Business Improvement Area	1805	100%		
0855	Deseronto Water & Sewer Fund	Water Board	0802	100%		
0856				100%		
0857				100%		
0858				100%		
0859				100%		
0860				100%		
0861				100%		
0862				100%		
0863				100%		
0864				100%		
0865				100%		
0866				100%		
0867				100%		
0868				100%		
0869				100%		
0870				100%		
0871				100%		
0872				100%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		

1. User Fee Revenues by Function

		USER FEES and SERVICE CHARGES		Percentage Change
		Previous Year	Current Year (\$12)	(Prev. Year to Current Year)
S12 Functional Headings		2	3	4
		\$	\$	%
0299	General government	32,005	34,377	7.4%
	Protection services			
0410	Fire	920	3,067	233.4%
0420	Police	6,440	1,931	-70.0%
0430	Conservation authority	0	0	-
0440	Protective inspection and control	0	0	-
0450	Emergency measures	0	0	-
0460	Provincial Offences Act (POA)		0	-
0498	Other []	0	0	-
0499	Subtotal	7,360	4,998	-32.1%
	Transportation services			
0610	Roadways	0	0	-
0620	Winter control	2,819	1,175	-58.3%
0630	Transit	0	0	-
0640	Parking	0	0	-
0650	Street lighting	0	0	-
0660	Air transportation	0	0	-
0698	Other []	0	0	-
0699	Subtotal	2,819	1,175	-58.3%
	Environmental services			
0810	Sanitary sewer system	265,678	295,670	11.3%
0820	Storm sewer system	308,945	343,756	11.3%
0830	Waterworks system	0	0	-
0840	Waste collection	21,756	27,744	27.5%
0850	Waste disposal	0	0	-
0860	Recycling	0	0	-
0898	Other []	0	0	-
0899	Subtotal	596,379	667,170	11.9%
	Health services			
1010	Public health services	0	0	-
1020	Hospitals	0	0	-
1030	Ambulance services	0	0	-
1035	Ambulance dispatch		0	-
1040	Cemeteries	7,858	9,210	17.2%
1098	Other []	0	0	-
1099	Subtotal	7,858	9,210	17.2%
	Social and family services			
1210	General assistance	0	0	-
1220	Assistance to aged persons	0	0	-
1230	Child care	0	0	-
1298	Other []	0	0	-
1299	Subtotal	0	0	-
1499	Social housing	0	0	-
	Recreation and cultural services			
1610	Parks	0	0	-
1620	Recreation programs	780	0	-100.0%
1630	Recreation facilities	143,806	171,233	19.1%
1640	Libraries	3,777	4,529	19.9%
1650	Cultural services	0	0	-
1698	Other []	0	0	-
1699	Subtotal	148,363	175,762	18.5%
	Planning and development			
1810	Planning and zoning	1,923	1,735	-9.8%
1820	Commercial and industrial	0	0	-
1830	Residential development	0	0	-
1840	Agriculture and reforestation	0	0	-
1850	Tile drainage/shoreline assistance	0	0	-
1898	Other []	5,155	5,023	-2.6%
1899	Subtotal	7,078	6,758	-4.5%
3099	Electricity	0	0	-
3299	Gas	0	0	-
3499	Telephone	0	0	-
9910	TOTAL	801,862	899,450	12.2%

FIR2002: Deseronto T

Asmt Code: 1202
 MAH Code: 51401

Schedule 82 MUNICIPAL USER CHARGES for the year ended December 31, 2002

2. Detailed information of NEW user fees only

Please provide a brief description of all NEW User Fees included under the Functional Categories in Part 1 of Schedule 82:

S12 Functional Heading	S12 Line Number	Description of Program or Service	Min. Rate (per Unit)	Max. Rate (per Unit)	Unit of Measure	Annual Revenue	Comments
1	2	3	4	5	6	7	8
LIST	#		\$	\$	LIST	\$	
5001							
5002							
5003							
5004							
5005							
5006							
5007							
5008							
5009							
5010							
5011							
5012							
5013							
5014							
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5041							
5042							
5043							
5044							
5045							
5046							
5047							
5048							
5049							
5999							
6099							
9920							
Subtotal						0	
Other User Fees						899,450	
TOTAL User fees and service charges						899,450	