

2003 FINANCIAL INFORMATION RETURN

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

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

Submitting: FIR and MPMP
Version: 2003-V03

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:

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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	Wayne Carter C.G.A.
0022	Telephone	1-705-742-3418
0024	Fax	1-705-742-9775
0028	Email (Required)	wrcarter@collinsbarrow.com
0030	Website address of Municipality	
0091	Municipal Auditor	Robert Fisher FCA
0092	Municipal Audit Firm	Collins Barrow Humpage Taylor LLP
0090	Municipal Treasurer	
0094	Date	10/Sep/04

Signature of Municipal Treasurer

Signature	Date

0050	Total Revenue Fund Receipts (SLC 10 9930 01)	\$ 3,011,049
0053	Total Exp. LESS Unfunded Liabilities (SLC 40 9910 15)	2,939,778
0054	Total Assets (SLC 70 9930 01)	1,226,644
0070	Outstanding In-Year Critical Errors	0 0 0

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Schedule 10 REVENUE FUND RECEIPTS for the year ended December 31, 2003

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)	646,586
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	26,379
Ontario Unconditional Grants		
0610	Community reinvestment fund	325,000
0695	Other Special assistance grant	1,040,985
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	1,365,985
Conditional Grants		
0810	Ontario conditional grants (SLC 12 9910 01)	7,513
0820	Canada conditional grants (SLC 12 9910 02)	1,152
0899	Subtotal	8,665
1099	Revenue from other municipalities (SLC 12 9910 03)	500
1299	User fees and service charges (SLC 12 9910 04)	890,466
Licences, permits, rents, etc.		
1410	Trailer revenue and permits	
1420	Licences and permits	6,345
1430	Rents, concessions and franchises	3,600
1499	Subtotal	9,945
Fines and penalties		
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other fines	245
1620	Penalties and interest on taxes	47,126
1699	Subtotal	47,371
Other revenue		
Investment income		
1810	From own funds	
1820	From other	1,267
1830	Donations	13,885
1840	Sale of publications, equipment, etc.	
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	15,152
9910	TOTAL Revenue fund revenues	3,011,049
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)	0
9920	TOTAL Transfers	0
9930	TOTAL Revenue fund receipts	3,011,049
Continuity of Revenue Fund Balance		\$
5010	Accumulated net revenue (deficit), beginning of year	-122,611
5020	PLUS: Total revenue fund receipts (SLC 10 9930 01)	3,011,049
5042	LESS: Total revenue fund expenditures LESS Unfunded Liabilities (SLC 40 9910 15)	2,939,778
5050	PLUS: Adjustments for PSAB	
5060	PLUS:	
5090	Accumulated net revenue (deficit), end of year	-51,340
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

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Schedule 12 CURRENT REVENUE FOR SPECIFIC FUNCTIONS

for the year ended December 31, 2003

		Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges
		1	2	3	4
		\$	\$	\$	\$
0299	General government		1,152		10,707
Protection services					
0410	Fire				1,080
0420	Police	2,325			1,200
0430	Conservation authority				
0440	Protective inspection and control				2,393
0450	Emergency measures				
0460	Provincial Offences Act (POA)				
0498	Other				
0499	Subtotal	2,325	0	0	4,673
Transportation services					
0610	Roadways				3,589
0620	Winter control				
0630	Transit				
0640	Parking				
0650	Street lighting				
0660	Air transportation				
0698	Other				
0699	Subtotal	0	0	0	3,589
Environmental services					
0810	Sanitary sewer system				273,618
0820	Storm sewer system				
0830	Waterworks system				377,201
0840	Waste collection				
0850	Waste disposal				35,908
0860	Recycling				70
0898	Other				
0899	Subtotal	0	0	0	686,797
Health services					
1010	Public health services				
1020	Hospitals				
1030	Ambulance services				
1035	Ambulance dispatch				
1040	Cemeteries				9,232
1098	Other				
1099	Subtotal	0	0	0	9,232
Social and family services					
1210	General assistance				
1220	Assistance to aged persons				
1230	Child care				
1298	Other				
1299	Subtotal	0	0	0	0
1499	Social housing				
Recreation and cultural services					
1610	Parks				
1620	Recreation programs				
1630	Recreation facilities				172,955
1640	Libraries	5,188		500	1,213
1650	Cultural services				
1698	Other				
1699	Subtotal	5,188	0	500	174,168
Planning and development					
1810	Planning and zoning				1,300
1820	Commercial and industrial				
1830	Residential development				
1840	Agriculture and reforestation				
1850	Tile drainage/shoreline assistance				
1898	Other				
1899	Subtotal	0	0	0	1,300
3099	Electricity				
3299	Gas				
3499	Telephone				
9910	TOTAL	7,513	1,152	500	890,466

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Schedule 20 TAXATION INFORMATION

for the year ended December 31, 2003

General Information

1. Optional Property Classes in Effect

		2
		Y or N
0202	N New Multi-Residential	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	N			
0620	I Industrial	N			

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	N
0810	M Multi-Residential	N
0815	N New Multi-Residential	N
0820	C Commercial (Includes G, D, S)	N
0840	I Industrial (Includes L)	N
0850	F Farmland	N
0855	T Managed Forest	N
0860	P Pipeline	N

5. Rebates for Eligible Charities

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

Single / Lower-tier Municipalities Only

6. Property Tax Due Dates for Current Year

Installments	INTERIM Billing Installments		FINAL Billing 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	20030404	2	20030623	20030924
1220	M Multi-Residential	1	20030331	2	20030730	20030930
1230	F Farmland	1	20030404	2	20030623	20030924
1240	T Managed Forest					
1250	C Commercial	1	20030331	2	20030730	20030930
1260	I Industrial	1	20030331	2	20030730	20030930
1270	P Pipeline	1	20030404	2	20030623	20030924
1298	Other <input type="text"/>					

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2003

1. GENERAL PURPOSE LEVY INFORMATION

		Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL	56,762,785	626,489	246,168	252,521	1,125,178

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 LIST	2 LIST	3	4	5	6 %	7 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$	
2001	0	Deseronto T													
0010	RT	0	Residential	Full Occupied	1.0000	100%	48,402,935	1.090500%	0.428500%	0.335000%	1.854000%	527,834	207,407	162,150	897,391
0050	MT	0	Multi-Residential	Full Occupied	1.1535	100%	2,430,000	1.257900%	0.494200%	0.335000%	2.087100%	30,567	12,009	8,141	50,717
0110	FT	0	Farmland	Full Occupied	0.2500	100%	118,300	0.272300%	0.107100%	0.083750%	0.463150%	322	127	99	548
0210	CT	0	Commercial	Full Occupied	1.1000	100%	3,326,440	1.199600%	0.471300%	1.319400%	2.990300%	39,904	15,678	43,889	99,471
0270	CX	0	Commercial	Vacant Land	1.1000	70%	303,000	0.839700%	0.329900%	0.923600%	2.093200%	2,544	1,000	2,799	6,343
0510	IT	0	Industrial	Full Occupied	1.1292	100%	1,753,010	1.231400%	0.483800%	1.715800%	3.431000%	21,587	8,481	30,078	60,146
0515	IH	0	Industrial	Full Occupied, Shared PIL	1.1292	100%	4,500	1.231400%	0.483800%	1.715800%	3.431000%	55	22	77	154
0540	IU	0	Industrial	Excess Land	1.1292	65%	134,600	0.800400%	0.314500%	1.115300%	2.230200%	1,077	423	1,501	3,001
0710	PT	0	Pipeline	Full Occupied	0.8219	100%	290,000	0.896300%	0.352200%	1.306000%	2.554500%	2,599	1,021	3,787	7,407
											0	0	0	0	
											0	0	0	0	
											0	0	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	
											0	0	0	0	
9201						Subtotal	56,762,785					626,489	246,168	252,521	1,125,178

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2003

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT		
		12	13	14	15
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	77		-77	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 444)	2,837	1,113	871	4,821
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	629,403	247,281	253,315	1,129,999
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges	26,886			26,886
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	5,390			5,390
8097	Other <input type="text"/>				0
9890	Subtotal	32,276	0	0	32,276
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	661,679	247,281	253,315	1,162,275

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Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2003

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

		PIL Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
9299	TOTAL	1,190,100	13,941	5,477	12,590	32,008

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Assessment	Tax Rates				Municipal PILS		Education PILS	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%	\$	\$	\$	\$	
2001	0	Deseronto T													
1010	RF	0	Residential	PIL: Full Occupied	1.0000	100%	0	1.090500%	0.428500%	0.335000%	1.854000%	0	0	0	0
1015	RP	0	Residential/Farm	PIL: Full Occupied, Taxable Tenar	1.0000	100%	10,600	1.090500%	0.428500%	0.335000%	1.854000%	116	45	36	197
1210	CF	0	Commercial	PIL: Full Occupied	1.1000	100%	888,500	1.199600%	0.471300%	1.319400%	2.990300%	10,658	4,188	11,723	26,569
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.1000	100%	201,000	1.199600%	0.471300%	0.000000%	1.670900%	2,411	947	0	3,358
1250	CV	0	Commercial	PIL: Excess Land	1.1000	70%	90,000	0.839700%	0.329900%	0.923600%	2.093200%	756	297	831	1,884
											0	0	0	0	
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											0	0	0	0	
9201							Subtotal	1,190,100				13,941	5,477	12,590	32,008

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2003

		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			
		13,941	5,477	12,590	32,008
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 style="width: 100px;" 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 style="width: 100px;" type="text"/>				0
9892	Subtotal	0	0	0	0
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990		TOTAL PILS Levied			
		13,941	5,477	12,590	32,008

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FIR2003: Deseronto T

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Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2003

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%	74.205%	1.034%	23.635%	1.126%	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	48,402,935	48,402,935	897,391	527,834	207,407	162,150	150,522	6	11,616	6	
0050 Multi-residential	2,430,000	2,803,005	50,717	30,567	12,009	8,141	7,841	1	298	1	
0110 Farmland	118,300	29,575	548	322	127	99	99				
0140 Managed Forests	0	0	0	0	0	0					
9110 Subtotal	50,951,235	51,235,515	948,656	558,723	219,543	170,390	158,462	7	11,914	7	0
0210 Commercial	3,629,440	3,892,394	105,814	42,448	16,678	46,688	34,645	483	11,035	526	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	3,629,440	3,892,394	105,814	42,448	16,678	46,688	34,645	483	11,035	526	0
0510 Industrial	1,892,110	2,083,374	63,301	22,719	8,926	31,656	23,490	327	7,482	356	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	1,892,110	2,083,374	63,301	22,719	8,926	31,656	23,490	327	7,482	356	0
0710 Pipelines	290,000	238,351	7,407	2,599	1,021	3,787	2,810	39	895	43	0
0810 Other Property Classes	0	0	0	0	0	0					
9160 Adj. for shared PIL properties			0	77		-77	-57	-1	-18	-1	
9170 Supplementary Taxes			4,821	2,837	1,113	871	871				
9180 Total Levied by Rate			1,129,999	629,403	247,281	253,315	220,221	855	31,308	931	0
9190 Amts Added to Tax Bill			32,276	32,276	0	0					
9192 Other Taxation Amounts			0	0	0	0					
9199 TOTAL before Adj.	56,762,785	57,449,634	1,162,275	661,679	247,281	253,315	220,221	855	31,308	931	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	10,600	10,600	197	116	45	36
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	10,600	10,600	197	116	45	36
1210 Commercial	1,179,500	1,267,750	31,811	13,825	5,432	12,554
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	1,179,500	1,267,750	31,811	13,825	5,432	12,554
1510 Industrial	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0
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			32,008	13,941	5,477	12,590
9290 Amts Added to PILS			0	0	0	0
9292 Other PIL Amounts			0	0	0	0
9299 TOTAL before Adj.	1,190,100	1,278,350	32,008	13,941	5,477	12,590

Part 3 contains Distribution of PILS by School Boards

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FIR2003: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 40 REVENUE FUND EXPENDITURES for the year ended December 31, 2003

	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	24,904		8,850			33,754						33,754	33,754	
0250	Corporate Management	122,736			6,323		129,059		120		-129,059		120	120	
0260	Program Support		22,744	75,633	76,963	55,513	165	230,618			-207,709		22,909	22,909	
0299	Subtotal	147,640	22,744	84,483	82,886	55,513	165	393,431	0	120	0	0	56,783	56,783	
Protection services															
0410	Fire	42,724		55,142	2,826		100,692		17,914				135,739	135,739	
0420	Police	101,077		7,660	378,711		487,448				82,938		570,386	570,386	
0430	Conservation authority					7,953	7,953						7,953	7,953	
0440	Protective inspection and control			283	1,332	5,382	14,473				1,547		16,020	16,020	
0450	Emergency measures	7,476					0						0	0	
0460	Provincial Offences Act (POA)						0						0	0	
0498	Other [Crossing guards]	17,616		140			17,756				3,021		20,777	20,777	
0499	Subtotal	168,893	0	63,225	382,869	0	13,335	628,322	0	17,914	0	104,639	750,875	750,875	
Transportation services															
0610	Roadways	129,213		111,424		5,266	245,903				41,840		287,743	287,743	
0620	Winter control	28,364		3,774			32,138				5,468		37,606	37,606	
0630	Transit						0						0	0	
0640	Parking						0						0	0	
0650	Street lighting			370	24,737		25,107				4,272		29,379	29,379	
0660	Air transportation						0						0	0	
0698	Other						0						0	0	
0699	Subtotal	157,577	0	115,568	24,737	5,266	0	303,148	0	0	0	51,580	354,728	354,728	
Environmental services															
0810	Sanitary sewer system		34,262	63,455	232,040	4,501	334,258	56,931	131,525		51,044		573,758	573,758	
0820	Storm sewer system						0						0	0	
0830	Waterworks system		39,833	73,774	269,776	5,233	388,616	66,189	152,915		59,345		667,065	667,065	
0840	Waste collection				67,047		67,047				11,407		78,454	78,454	
0850	Waste disposal				1,655		1,655				282		1,937	1,937	
0860	Recycling				40,482		40,482				6,888		47,370	47,370	
0898	Other						0						0	0	
0899	Subtotal	0	74,095	137,229	611,000	9,734	832,058	123,120	284,440	0	128,966	0	1,368,584	1,368,584	
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			6,503	12,124	62	18,689				3,180		21,869	21,869	
1098	Other						0						0	0	
1099	Subtotal	0	0	6,503	12,124	62	18,689	0	0	0	3,180	0	21,869	21,869	
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	
1499	Social housing						0						0	0	
Recreation and cultural services															
1610	Parks			9,532			9,532				1,622		11,154	11,154	
1620	Recreation programs						0						0	0	
1630	Recreation facilities	115,547	12,444	78,876	4,487	127	211,506	20,689	3,505		33,866		269,566	269,566	
1640	Libraries	29,237		34,844	5,764	612	70,457		10,465		11,988		92,910	92,910	
1650	Cultural services						187						187	187	
1698	Other						0						0	0	
1699	Subtotal	144,784	12,444	123,252	10,251	739	212	20,689	13,970	0	47,476	0	373,817	373,817	
Planning and development															
1810	Planning and zoning			1,006			1,006				171		1,177	1,177	
1820	Commercial and Industrial			3,959	412	73	11,189				756		11,945	11,945	
1830	Residential development						0						0	0	
1840	Agriculture and reforestation						0						0	0	
1850	Tile drainage/shoreline assistance						0						0	0	
1898	Other						0						0	0	
1899	Subtotal	0	0	4,965	412	73	6,745	0	0	0	927	0	13,122	13,122	
3099	Electricity														
3299	Gas														
3499	Telephone														
5099	Non-Functionalized Amounts												0	0	
9910	TOTAL	618,894	109,283	535,225	1,124,279	71,387	20,457	2,479,525	143,809	316,444	0	0	2,939,778	2,939,778	

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

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Schedule 42

ADDITIONAL REVENUE FUND INFORMATION

for the year ended December 31, 2003

Additional information contained in Schedule 40

		1
		\$
Total of column 1 and 14 includes:		
5010	Salaries and wages	547,446
5020	Employee benefits	71,448
5030	Unfunded Liabilities pertaining to Post-Employment Benefits	
5099	Subtotal	618,894
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)	22,744
Total of column 5 includes:		
5610	Short term interest costs	19,944
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	377
5820	Grants to universities and colleges	
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 C (Exclude debt charges reported in columns 2 and 8)	
Line 0610 of column 11 includes:		
6105	Storm water	
Line 0630 of column 11 includes:		
6110	Conventional transit services	
Line 0810 of column 11 includes:		
6210	Sanitary sewer collection	88,932
6220	Sanitary sewer treatment and disposal	484,826
6299	Subtotal	573,758
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	251,483
6620	Waterworks distribution	415,582
6699	Subtotal	667,065

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Schedule 42 ADDITIONAL REVENUE FUND INFORMATION for the year ended December 31, 2003

		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		
6840	Construction Financing Debentures		
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		

FIR2003: Deseronto T

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MAH Code: 51401

Schedule 50 CAPITAL FUND OPERATIONS

for the year ended December 31, 2003

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)	
0260	Construction Financing Debentures	
0265	Ontario Municipal Economic Infrastructure Financing Authority (OMEIFA)	
0298	Other <input type="text"/>	
0299	Subtotal	0
Grants and loan forgiveness:		
0410	Ontario (SLC 52 9910 03)	31,171
0420	Canada (SLC 52 9910 04)	0
0499	Subtotal	31,171
0699	Other municipalities - Grants and fees (SLC 52 9910 05)	0
Other financing:		
0810	Prepaid special charges	
0820	Proceeds from sale of land	
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	3,000
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	3,000
9910	TOTAL Capital Fund Revenues	34,171
Transfers from own funds to capital fund		
2010	Contributions from revenue fund (SLC 52 9910 01)	309,238
2020	Contribution from reserves, reserve funds and deferred revenue (SLC 52 9910 02)	0
9920	TOTAL Transfers from own funds to capital fund	309,238
9930	TOTAL Sources of capital financing	343,409

APPLICATIONS of CAPITAL FUND FINANCING

		\$
3098	Capital expenditures LESS Unfunded Liabilities (SLC 52 9910 09)	55,020
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	55,020

2003-V03

FIR2003: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 50

CAPITAL FUND OPERATIONS

for the year ended December 31, 2003

CONTINUITY of CAPITAL FUND OPERATIONS		1
		\$
5010	Capital fund balance, beginning of year	-288,389
5020	PLUS: Total Sources of Capital Financing (SLC 50 9930 01)	343,409
5040	LESS: Total Applications of Capital Financing (SLC 50 9940 01)	55,020
5050	PLUS: Adjustments for PSAB	
5060	PLUS: <input type="text"/>	
5090	Capital fund balance, end of year	0
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	
5420	Proceeds from long term liabilities	
5430	Transfers from reserves and reserve funds	
5498	Other <input type="text"/>	
5400	Unfinanced Capital Outlay	0
9950	Capital fund balance, end of year	0
Total of line 3098 includes:		\$
6010	Short term interest costs	

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FIR2003: Deseronto T

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SCHEDULE 52 SOURCES OF CAPITAL FUND FINANCING AND EXPENDITURES

for the year ended December 31, 2003

	SOURCES OF CAPITAL FUND FINANCING						Expenditures		
	Contributions from Own Funds		Capital Grants				Amounts for Unfunded Liabilities	CAPITAL Expenditures	CAPITAL Expenditures LESS Unfunded Liabilities
	Revenue Fund	Reserves, Res. Funds, Deferred Rev.	Ontario	Canada	Other Municipalities	Other Financing			
1	2	3	4	5	6	8	7	9	
	\$	\$	\$	\$	\$	\$	\$	\$	
0299 General government	120		31,171					31,291	31,291
Protection services									
0410 Fire	17,914						17,914	17,914	
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	17,914	0	0	0	0	0	0	17,914	17,914
Transportation services									
0610 Roadways									0
0620 Winter control									0
0630 Transit									0
0640 Parking									0
0650 Street lighting									0
0660 Air transportation									0
0698 Other									0
0699 Subtotal	0	0	0	0	0	0	0	0	0
Environmental services									
0810 Sanitary sewer system									0
0820 Storm sewer system									0
0830 Waterworks system	281,840						-6,549	-6,549	
0840 Waste collection									0
0850 Waste disposal									0
0860 Recycling									0
0898 Other									0
0899 Subtotal	281,840	0	0	0	0	0	-6,549	-6,549	0
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	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	0
1499 Social housing									0
Recreation and cultural services									
1610 Parks									0
1620 Recreation programs									0
1630 Recreation facilities	3,505					3,000	6,505	6,505	
1640 Libraries	5,859						5,859	5,859	
1650 Cultural services									0
1698 Other									0
1699 Subtotal	9,364	0	0	0	0	3,000	12,364	12,364	0
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	0
3099 Electricity									0
3299 Gas									0
3499 Telephone									0
3699 Government Business Enterprise									0
5099 Non-Functionalized Amounts									0
9910 TOTAL	309,238	0	31,171	0	0	3,000	0	55,020	55,020

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Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2003

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
0299	Balance, beginning of year	21,445	0	224,981
Revenues				
0410	Contributions from revenue fund			7,206
0420	Contributions from capital fund			
0499	Subtotal	0	0	7,206
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	4,000		
0830	Recreational land (the Planning Act)			
Investment income				
0840	From own funds	91		
0850	From other			
9910	TOTAL Revenues	4,091	0	7,206
Expenditures				
1010	Transferred to capital fund			
1020	Transferred to revenue fund			
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)			
9920	TOTAL Expenditures	0	0	0
2099	Balance, end of year	25,536	0	232,187

FIR2003: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2003

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds			
5020	Contingencies			
	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			
5630	Lot levies			
5660	Parking revenues			
5670	Debenture repayment			
5680	Exchange rate stabilization			

Current purposes

5205	General government			87,830
5210	Protection services			
	Transportation services:			
5215	Roadways			
5220	Transit			
	Environmental services:			
5225	Sanitary sewer system			
5230	Storm sewer system			
5235	Waterworks system			99,406
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			3,880
5280	Planning and development			
5290	Other <input type="text"/>			

Capital purposes

5405	General government			35,346
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			5,725
5480	Planning and development			
5490	Other <input type="text"/>			

Obligatory reserve funds / Deferred revenue:

5610	Development Charges Act - Non-discounted services			
5620	Development Charges Act - Discounted services			
5640	Subdivider contributions	12,107		
5650	Recreational land (the Planning Act)	13,429		
9930	TOTAL	25,536	0	232,187

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FIR2003: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 70 CONSOLIDATED FINANCIAL POSITION

for the year ended December 31, 2003

Financial Assets		1
		\$
0299	Cash and temporary investments	85,904
	Accounts receivable	
0410	Canada	8,711
0420	Ontario	649,207
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	182,581
0499	Subtotal	840,499
	Taxes receivable	
0610	Current year's levies	106,725
0620	Previous year's levies	45,035
0630	Prior year's levies	74,228
0640	Penalties and interest	41,685
0690	LESS: Allowance for uncollectables	22,107
0699	Subtotal	245,566
	Investments *	
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text"/>	
0829	Subtotal	0
	Debt Recoverable from Others	
0861	Municipalities	
0862	School Boards	
0863	Retirement Funds	
0864	Sinking Funds	
0865	Individuals	
0868	Other <input type="text"/>	
0845	Subtotal	0
	Other financial assets	
0830	Inventories held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	0
9910	TOTAL Financial Assets	1,171,969
	Other Assets	
1010	Inventories of materials and supplies, and prepaid expenses	54,675
9920	TOTAL Other Assets	54,675
9930	TOTAL Assets	1,226,644
8010	* Market value of Investments included in Line 0829	

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FIR2003: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 70 CONSOLIDATED FINANCIAL POSITION

for the year ended December 31, 2003

Liabilities

		1
		\$
Temporary loans		
2010 Current purposes		403,741
Capital purposes:		
2020 Canada		
2030 Ontario		
2040 Other		
2099	Subtotal	403,741
Accounts payable and accrued liabilities		
2210 Canada		4,721
2220 Ontario		
2230 Upper-tier		62,156
2240 Other municipalities		
2250 School boards		
2260 Interest on debt		
2270 Trade accounts payable		465,821
2290 Other		6,568
2299	Subtotal	539,266
Deferred revenue		
2410 Obligatory reserve funds (SLC 60 2099 01)		25,536
2490 Other		77,254
2499	Subtotal	102,790
Long term liabilities		
2610 Debt issued		1,465,764
2620 Debt payable to others		
2630 Lease purchase agreements (Tangible capital leases)		11,852
2660 LESS: Debt issued on behalf of Government Business Enterprise		
2699	Subtotal	1,477,616
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	2,523,413
9945	TOTAL Financial Assets LESS Total Liabilities (Net Financial Assets)	-1,351,444

Municipal Position

		1
		\$
Fund balances		
Revenue fund		
5010 General revenue		-43,639
Special charges and special areas		
5026 Other		
5027 Other		
5028 Other		
5029 Other		
Local boards		
5030 Transit operations		
5035 Water operations		
5040 Sewer operations		
5045 Libraries		6,218
5050 Cemeteries		-3,270
5055 Recreation, community centres and arenas		-18,613
5060 Business Improvement Area		7,964
5076 Other		
5077 Other		
5078 Other		
5079 Other		
5099	Revenue fund balance	-51,340
5299	Capital fund balance (SLC 50 5090 01)	0
5499	Reserves and Discretionary reserve funds balance (SLC 60 2099 02 + 03)	232,187
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
9950	TOTAL Fund balances	180,847
LESS: Amounts to be recovered in future years		
5610 Long term liabilities		1,477,616
5615 Solid waste landfill closure and post-closure liabilities		
5620 Post employment benefits		
5630 Interest		
5640 Lease purchase agreements (Tangible Capital Leases)		
5690 Other		
5699	Subtotal	1,477,616
6099	Municipal Position	-1,296,769
9960	TOTAL Liabilities and Municipal Position	1,226,644

2003-V03

FIR2003: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2003

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	417,799
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	1,162,275
0225	PLUS: Current Year Penalties and Interest	47,126
0240	LESS: Total cash collections (SLC 72 0699 09)	1,340,247
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	27,780
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="Increase in allowance for uncollectible taxes"/>	-13,607
0290	Taxes receivable, end of year	245,566
Cash Collections		9
		\$
0610	Current year's tax	1,027,883
0620	Previous year's tax	246,387
0630	Penalties and interest	65,977
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	1,340,247

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FIR2003: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2003

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
1099	Municipal Act (353, 354, 357, 358, RfR)	6,644	62	1,418	67		8,191	15,093	4,496	27,780
1299	Discounts for Advance Payments (Mun. Act 345(10))									0
1499	Tax Credit (Mun. Act 474.3)									0
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act						0			0
1810	Rebates to Commercial properties (Mun. Act 362)						0			0
1820	Rebates to Industrial properties (Mun. Act 362)						0			0
1899	Subtotal	0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)						0			0
2299	Vacant Unit Rebates (Mun. Act 364)						0			0
2399	Reduction for Heritage Property (Mun. Act 365.2)						0			0
2890	Other						0			0
2891	Other						0			0
2899	Tax adjustments before allowances	6,644	62	1,418	67	0	8,191	15,093	4,496	27,780

Tax Adjustments Not Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
4010	Tax sale, Tax registration accounts									0
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 319)						0			0
4420	Net Impact of 5% Capping Limit Program						0			0
4890	Other						0			0
4891	Other						0			0
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	0

Additional Information										
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	213,577	793	29,890	864	0	245,124			

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2003

1. Debt burden of the municipality

		1
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	\$
0210	To Ontario and agencies	1,477,616
0220	To Canada and agencies	
0230	To Others	
0299	Subtotal	1,477,616
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	1,477,616

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	834,000
1230	Long term bank loans	464,530
1240	Lease purchase agreements (Tangible capital leases)	11,852
1250	Mortgages	
1260	Ontario Clean Water Agency (OCWA)	
1270	Long term reserve fund loans	
1280	Construction Financing Debentures	
1298	Other <input type="text" value="Financial Integrity Fund"/>	167,234
9920	TOTAL Debt burden of the municipality	1,477,616

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	
1430	Storm sewer system	
1435	Waterworks system	1,072,160
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	238,222
1475	Libraries	
1480	Planning and development	
1485	Electricity	
1486	Gas	
1487	Telephone	
1490	Other long term liabilities	
9930	TOTAL Debt burden of the municipality	1,477,616

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2003

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

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Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2003

8. Contingent liabilities		Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
		1 Y or N	2 \$	3 Years
2610	Pending or threatened litigation			
2620	Retroactive wage settlements			
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others			
2640	Outstanding loans guaranteed			
2698	Other <input type="text"/>			
2699	TOTAL		0	

9. Ontario Clean Water Agency Provincial Projects		Accumulated Surplus / Deficit	Total Outstanding Capital Obligation	Debt Charges
		1 \$	2 \$	3 \$
Water projects:				
2810	For this Municipality only			
2820	Share of integrated project(s)			
Sewer projects:				
2830	For this Municipality only			
2840	Share of integrated project(s)			

10. Debt Charges for the current year		Principal	Interest	Total
		1 \$	2 \$	3 \$
Recovered from the consolidated revenue fund				
3012	General Tax Rates	20,689	35,188	
3014	Other	123,120	74,095	
3020	Recovered from reserve funds			
Recovered from unconsolidated entities:				
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other <input type="text"/>			
3098	Other <input type="text"/>			
3099	TOTAL	143,809	109,283	
Line 3099 includes:				
3110	Lump sum (balloon) repayments of long term debt			

Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)		Principal	Interest	Total
3140	Debt charges for Lease purchase agreements (Tangible capital leases)	4,008	1,410	5,418
3150	Financing leases (not Tangible capital leases) beyond term of Council			
3199	TOTAL			5,418

11. Long term debt refinanced		Principal	Interest
		1 \$	2 \$
3410	Repayment of Provincial Special Assistance		
3420	Other long term debt refinanced		

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2003

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 2004	146,932	77,624						
3220	Year 2005	152,278	69,151						
3230	Year 2006	174,080	71,527						
3240	Year 2007	177,714	61,016						
3250	Year 2008	136,086	51,064						
3260	Years 2009 to 2013	630,956	114,612						
3270	Years 2014 onwards	59,570	4,899						
3280	Int. to be earned on sink. funds								
3290	Downtown Revital. Program								
3299	TOTAL	1,477,616	449,893	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.

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FIR2003: Deseronto T

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2003

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	2.00	1.00		5,460
0210 Fire		1.00		1,312
0215 Police				
0220 Transit				
0225 Public Works	2.00	2.00		6,421
0230 Health Services				
0235 Homes for the Aged				
0240 Other Social Services		1.00		200
0245 Parks and Recreation	2.00		4.00	6,620
0250 Libraries		1.00		624
0255 Planning			4.00	1,364
0290 Other				
0298 Subtotal	6.00	6.00	8.00	22,001

0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	0%	0%	0%
--	----	----	----

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	6.00	6.00	8.00	22,001
-------------------	-------------	-------------	-------------	---------------

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	0	0
1020 Construction contracts awarded at \$100,000 or greater	0	0

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	151,000	233
1220 Multi-Residential properties	0	0	0
1230 All other property classes	1	13,600	0
1299 Subtotal	13	164,600	233

1 Square Foot = 0.0929 m²

5. Insured value of physical assets

	1 \$
1410 Buildings	23,394,000
1420 Machinery and equipment	895,000
1498 Other <input type="text"/>	
1499 Subtotal	24,289,000

6. Total Dollar Losses due to Structural Fires

	1 \$
1510 Losses due to structural fires, averaged over 3 yrs (2001 - 2003)	0

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Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2003

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	Financial and treasury service	Program Support	0260	41,217	
1602	Policing service	Police	0420	373,610	
1603	Plant and system maintenance	Sanitary sewer system	0810	216,197	
1604	Plant and system maintenance	Waterworks system	0830	251,358	
1605	Water and sewer billing and collection	Sanitary sewer system	0810	13,353	
1606	Water and sewer billing and collection	Waterworks system	0830	15,525	
1607	Garbage collection	Waste collection	0840	55,375	
1608					
1609					
1610					

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2003

(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 Public Library Board	1604	100%		
0852	Deseronto Cemetery Board	1002	100%		
0853	Deseronto Business Improvement Area	1805	100%		
0854			100%		
0855			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%		
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0873			100%		
0874			100%		
0875			100%		
0876			100%		
0877			100%		
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0889			100%		
0890			100%		
0891			100%		
0892			100%		
0893			100%		
0894			100%		
0895			100%		
0896			100%		
0897			100%		
0898			100%		
0899			100%		

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Schedule 82 MUNICIPAL USER CHARGES

for the year ended December 31, 2003

1. User Fee Revenues by Function

S12 Functional Headings		USER FEES and SERVICE CHARGES		Percentage Change
		Previous Year	Current Year (\$12)	(Prev. Year to Current Year)
		2	3	4
		\$	\$	%
0299	General government	34,377	10,707	-68.9%
	Protection services			
0410	Fire	3,067	1,080	-64.8%
0420	Police	1,931	1,200	-37.9%
0430	Conservation authority	0	0	-
0440	Protective inspection and control	0	2,393	100.0%
0450	Emergency measures	0	0	-
0460	Provincial Offences Act (POA)	0	0	-
0498	Other	0	0	-
0499	Subtotal	4,998	4,673	-6.5%
	Transportation services			
0610	Roadways	0	3,589	100.0%
0620	Winter control	1,175	0	-100.0%
0630	Transit	0	0	-
0640	Parking	0	0	-
0650	Street lighting	0	0	-
0660	Air transportation	0	0	-
0698	Other	0	0	-
0699	Subtotal	1,175	3,589	205.4%
	Environmental services			
0810	Sanitary sewer system	295,670	273,618	-7.5%
0820	Storm sewer system	343,756	0	-100.0%
0830	Waterworks system	0	377,201	100.0%
0840	Waste collection	27,744	0	-100.0%
0850	Waste disposal	0	35,908	100.0%
0860	Recycling	0	70	100.0%
0898	Other	0	0	-
0899	Subtotal	667,170	686,797	2.9%
	Health services			
1010	Public health services	0	0	-
1020	Hospitals	0	0	-
1030	Ambulance services	0	0	-
1035	Ambulance dispatch	0	0	-
1040	Cemeteries	9,210	9,232	0.2%
1098	Other	0	0	-
1099	Subtotal	9,210	9,232	0.2%
	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	0	0	-
1630	Recreation facilities	171,233	172,955	1.0%
1640	Libraries	4,529	1,213	-73.2%
1650	Cultural services	0	0	-
1698	Other	0	0	-
1699	Subtotal	175,762	174,168	-0.9%
	Planning and development			
1810	Planning and zoning	1,735	1,300	-25.1%
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	5,023	0	-100.0%
1899	Subtotal	6,758	1,300	-80.8%
3099	Electricity	0		-
3299	Gas	0		-
3499	Telephone	0		-
9910	TOTAL	899,450	890,466	-1.0%

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Schedule 82 MUNICIPAL USER CHARGES

for the year ended December 31, 2003

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 LIST	2 #	3	4 \$	5 \$	6 LIST	7 \$	8
5001							
5002							
5003							
5004							
5005							
5006							
5007							
5008							
5009							
5010							
5011							
5012							
5013							
5014							
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5018							
5019							
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5040							
5041							
5042							
5043							
5044							
5045							
5046							
5047							
5048							
5049							
5999							
6099							
9920							
Subtotal						0	
Other User Fees						890,466	
TOTAL User fees and service charges						890,466	