

2006 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: **2006-V01**

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	
12	CURRENT REVENUE FOR SPECIFIC FUNCTIONS	
20	TAXATION INFORMATION	
22	MUNICIPAL and SCHOOL BOARD TAXATION	
24	PAYMENTS-IN-LIEU of TAXATION	
26	TAXATION and PAYMENTS-IN-LIEU SUMMARY	
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	REVENUE FUND EXPENDITURES	
42	ADDITIONAL REVENUE FUND INFORMATION	
50	CAPITAL FUND OPERATIONS	
52	SOURCES of CAPITAL FUND FINANCING and EXPENDITURES	
60	CONTINUITY of RESERVES and RESERVE FUNDS	
70	CONSOLIDATED FINANCIAL POSITION	
72	CONTINUITY of TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES and COMMITMENTS	
80	STATISTICAL INFORMATION	
PM90	PERFORMANCE MEASURES: MUNICIPAL INFORMATION	
PM91	PERFORMANCE MEASURES: EFFICIENCY	
PM92	PERFORMANCE MEASURES: EFFECTIVENESS	
PM93	PERFORMANCE MEASURES: NOTES	OPTIONAL
PM94	PERFORMANCE MEASURES: QUESTIONS	
PM95	PERFORMANCE MEASURES: CROSS BOUNDARY SERVICE DELIVERY	

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, CGA
0022	Telephone	705-742-3418 ext. 242
0024	Fax	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 Kawarthas
0090	Municipal Treasurer	Bryan Brooks
0093	Municipal Treasurer Email (Required)	bbrooks@on.aibn.com
0094	Date	07-Sep-2007

Signature of Municipal Treasurer

Signature	Date

0050	Total Revenue Fund Receipts (SLC 10 9930 01)	(\$) 2,856,856
0053	Total Exp. LESS Unfunded Liabilities (SLC 40 9910 15)	2,866,229
0054	Total Assets (SLC 70 9930 01)	1,080,580
0070	Outstanding In-Year Critical Errors	0
	Municipal Data	1 (#)
0040	Households	797
0041	Population	1,824
0042	Youth Population	170

2006-V01

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

**Schedule 10
REVENUE FUND RECEIPTS**

for the year ended December 31, 2006

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)	879,567
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	32,575
Ontario Unconditional Grants		
0620	Ontario Municipal Partnership Fund (OMPF)	402,621
0630	Transition funding under OMPF	
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	402,621
Conditional Grants		
0810	Ontario conditional grants (SLC 12 9910 01)	179,158
0820	Canada conditional grants (SLC 12 9910 02)	8,755
0899	Subtotal	187,913
1099	Revenue from other municipalities (SLC 12 9910 03)	0
1299	User fees and service charges (SLC 12 9910 04)	1,257,931
Licences, permits, rents, etc.		
1410	Trailer revenue and permits	
1420	Licences and permits	7,001
1430	Rents, concessions and franchises	3,600
1499	Subtotal	10,601
Fines and penalties		
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	
1620	Penalties and interest on taxes	37,351
1699	Subtotal	37,351
Other revenue		
Investment income		
1810	From own funds	
1820	From other	9,997
1830	Donations	
1840	Sale of publications, equipment, etc.	38,300
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	48,297
9910	TOTAL Revenue fund revenues	2,856,856
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	2,856,856
CONTINUITY OF REVENUE FUND BALANCE		\$
5010	Accumulated net revenue (deficit), beginning of year	7,846
5020	PLUS: Total revenue fund receipts (SLC 10 9930 01)	2,856,856
5042	LESS: Total revenue fund expenditures LESS Unfunded Liabilities (SLC 40 9910 15)	2,866,229
5050	PLUS: Adjustments for PSAB	
5060	PLUS:	
5090	Accumulated net revenue (deficit), end of year	-1,527
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
Total of line 0810 includes:		\$
4010	Provincial Gas Tax	
Total of line 3020 includes: (Contributions from Reserves, reserve funds and deferred revenue)		\$
4015	Provincial Gas Tax	

2006-V01

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 12 CURRENT REVENUE FOR SPECIFIC FUNCTIONS

for the year ended December 31, 2006

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$
0299 General government	145,703			9,017
Protection services				
0410 Fire				35
0420 Police	4,009			1,354
0430 Conservation authority				
0440 Protective inspection and control				
0450 Emergency measures				
0460 Provincial Offences Act (POA)				
0498 Other <input type="text"/>				
0499 Subtotal	4,009	0	0	1,389
Transportation services				
0610 Roadways				18,072
0620 Winter control				
0630 Transit				
0640 Parking				
0650 Street lighting				
0660 Air transportation				
0698 Other <input type="text"/>				
0699 Subtotal	0	0	0	18,072
Environmental services				
0810 Sanitary sewer system				427,114
0820 Storm sewer system				
0830 Waterworks system				524,692
0840 Waste collection				45,338
0850 Waste disposal				
0860 Recycling				6,907
0898 Other <input type="text"/>				
0899 Subtotal	0	0	0	1,004,051
Health services				
1010 Public health services				
1020 Hospitals				
1030 Ambulance services				
1035 Ambulance dispatch				
1040 Cemeteries				8,700
1098 Other <input type="text"/>				
1099 Subtotal	0	0	0	8,700
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	20,900			69
1631 Recreation facilities - Golf Course, Marina, Ski Hill				
1634 Recreation facilities - Other				212,352
1640 Libraries	8,546	1,552		3,904
1650 Cultural services				177
1698 Other <input type="text"/>				
1699 Subtotal	29,446	1,552	0	216,502
Planning and development				
1810 Planning and zoning				200
1820 Commercial and industrial		7,203		
1830 Residential development				
1840 Agriculture and reforestation				
1850 Tile drainage/shoreline assistance				
1898 Other <input type="text"/>				
1899 Subtotal	0	7,203	0	200
9910 TOTAL	179,158	8,755	0	1,257,931

2006-V01

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 20

TAXATION INFORMATION

for the year ended December 31, 2006

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
0225	Other <input type="text"/>	N

2. Capping Parameters and Results

		Decrease - Percentage Retained	Tax Adjustment - Increasers	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties
		2	3	4	5	6	7	8
		%	\$	\$	%	%	\$	\$
0320	M Multi-Residential	67.0%	-6,043	-5,443	10.0%	5.0%	250	250
0330	C Commercial	78.1%	-564	-258	10.0%	5.0%	250	250
0340	I Industrial	33.7%	0	1,447	10.0%	5.0%	250	250

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				
0611	G Parking Lot	N				
0612	D Office Building	N				
0613	S Shopping Centre	N				
0620	I Industrial	N				
0621	L Large Industrial	N				

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

Phase-In Program in Effect?	Year Current Phase-In Initiated	Term of Current 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%

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	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	2	20060228	20060428	2	20060630	20060831
1220	M Multi-Residential	2	20060228	20060428	2	20060630	20060831
1230	F Farmland	2	20060228	20060428	2	20060630	20060831
1240	T Managed Forest						
1250	C Commercial	2	20060228	20060428	2	20060630	20060831
1260	I Industrial	2	20060228	20060428	2	20060630	20060831
1270	P Pipeline	2	20060228	20060428	2	20060630	20060831
1298	Other <input type="text"/>						

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2006

1. GENERAL PURPOSE LEVY INFORMATION

Taxable Assessment		67,491,875
TOTAL		67,491,875
LT/ST Taxes	830,311	
UT Taxes	240,407	
Education Taxes	238,903	
TOTAL	1,309,621	

RTC RTO LIST	Tax Band LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	Taxable Assessment 7 \$	Tax Rates				TOTAL 11 0.000000%
							LT / ST 8 0.000000%	UT 9 0.000000%	EDUC 10 0.000000%	TOTAL 11 0.000000%	
2001 Deseronto T											
0010	RT 0	Residential	Full Occupied	1.000000	100%	58,056,720	1.215400%	0.351900%	0.264000%	1.831300%	1,063,193
0050	MT 0	Multi-Residential	Full Occupied	1.153500	100%	3,094,000	1.401900%	0.405900%	0.264000%	2.071800%	64,102
0110	FT 0	Farmland	Full Occupied	0.250000	100%	128,200	0.303800%	0.088000%	0.066000%	0.457800%	587
0210	CT 0	Commercial	Full Occupied	1.100000	100%	3,716,325	1.336900%	0.387100%	1.180900%	2.904900%	107,956
0270	CX 0	Commercial	Vacant Land	1.100000	70%	336,300	0.935800%	0.271000%	0.826600%	2.033400%	6,838
0510	IT 0	Industrial	Full Occupied	1.129200	100%	1,776,850	1.372400%	0.397400%	1.477700%	3.247500%	57,703
0515	IH 0	Industrial	Full Occupied, Shared PHL	1.129200	100%	6,300	1.372400%	0.397400%	1.477700%	3.247500%	204
0540	IU 0	Industrial	Excess Land	1.129200	65%	134,180	0.892000%	0.258300%	0.960500%	2.110800%	2,833
0710	PT 0	Pipeline	Full Occupied	0.821900	100%	243,000	0.998900%	0.289200%	1.265320%	2.553420%	6,205
Subtotal											
							830,311	240,407	238,903		1,309,621

9201

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2006

FIR2006: Deseronto T
 Asmt Code: 1202
 MAH Code: 51401

	Municipal Taxes			Education Taxes			TOTAL
	LT/ST	UT	13	14	15	\$	
93	\$	\$	\$	\$	\$	\$	\$
							0

4. ADJUSTMENTS TO TAXATION

7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties: RTO = H, J, K)

20,173	\$	\$	\$	\$	\$	\$
						30,320

5. SUPPLEMENTARY TAXES

9799 Total of all supplementary taxes (Supps, Omits, Section 444)

850,577	\$	\$	\$	\$	\$	\$
						1,339,941

6. AMOUNT LEVIED BY TAX RATE

9910 **TOTAL Levied by Tax Rate**

7. AMOUNTS ADDED TO TAX BILL

8005	Local improvements		
8010	Sewer and water service charges		0
8015	Sewer and water connection charges	26,895	26,895
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	5,590	5,590
8097	Other <input style="width: 100px;" type="text"/>		0
9890	Subtotal	32,485	32,485

8. OTHER TAXATION AMOUNTS

8045	Railway rights-of-way (RTC = W)		
8050	Utility transmission and utility corridors (RTC = U)		0
8098	Other <input style="width: 100px;" type="text"/>		0
9892	Subtotal	0	0

9. TOTAL AMOUNT LEVIED

885,062	\$	\$	\$	\$	\$	\$
						1,372,426

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY
for the year ended December 31, 2006

1. Municipal and School Board Taxation

9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)

Property Class Group	Taxable Asmt. (CVA)		Taxable Asmt. (Wild & Disc CVA)		TOTAL Taxes			Municipal Taxes			Education Taxes			TOTAL	
	16	2	16	2	3	4	5	6	7	8	9	10	11	12	13
Residential	58,056,720	58,056,720	58,056,720	58,056,720	1,063,193	705,621	204,302	153,270	144,450	2	8,813	5	144,450	2	8,813
Multi-residential	3,094,000	3,368,929	3,094,000	3,368,929	64,102	43,375	12,559	8,168	7,866	1	297	4	7,866	1	297
Farmland	128,200	32,050	128,200	32,050	587	389	113	85	85				85		
Managed Forests	0	0	0	0	0	0	0	0	0				0		
Subtotal	61,278,920	61,657,699	61,278,920	61,657,699	1,127,882	749,385	216,974	161,523	152,401	3	9,110	9	152,401	3	9,110
Commercial	4,052,625	4,346,909	4,052,625	4,346,909	114,794	52,831	15,297	46,666	36,827	149	9,238	451	36,827	149	9,238
Parking Lot	0	0	0	0	0	0	0	0	0				0		
Office Building	0	0	0	0	0	0	0	0	0				0		
Shopping Centre	0	0	0	0	0	0	0	0	0				0		
Subtotal	4,052,625	4,346,909	4,052,625	4,346,909	114,794	52,831	15,297	46,666	36,827	149	9,238	451	36,827	149	9,238
Industrial	1,917,330	2,112,018	1,917,330	2,112,018	60,740	25,668	7,433	27,639	21,812	88	5,472	267	21,812	88	5,472
Large Industrial	0	0	0	0	0	0	0	0	0				0		
Subtotal	1,917,330	2,112,018	1,917,330	2,112,018	60,740	25,668	7,433	27,639	21,812	88	5,472	267	21,812	88	5,472
Pipelines	243,000	199,722	243,000	199,722	6,205	2,427	703	3,075	2,427	10	609	30	2,427	10	609
Other Property Classes	0	0	0	0	0	0	0	0	0				0		
Adj. for shared PIL properties	0	0	0	0	0	93	-93	0	-73	-1	-18	-1	-73	-1	-18
Supplementary Taxes	0	0	0	0	30,320	20,173	5,789	4,358	4,358				4,358		
Subtotal	243,000	199,722	243,000	199,722	30,320	20,173	5,789	4,358	4,358				4,358		
Total Levied by Rate	1,339,941	1,339,941	1,339,941	1,339,941	1,339,941	850,577	246,196	243,168	217,751	250	24,411	756	217,751	250	24,411
Amts Added to Tax Bill	32,485	32,485	32,485	32,485	32,485	32,485	0	0	0				0		
Other Taxation Amounts	0	0	0	0	0	0	0	0	0				0		
TOTAL before Adj.	67,491,875	68,316,348	67,491,875	68,316,348	1,372,426	883,062	246,196	243,168	217,751	250	24,411	756	217,751	250	24,411

2. Payments-in-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)		PIL Asmt. (Wild & Disc CVA)		Total PILS Levied			Municipal PILS			Education PILS				
	16	2	16	2	3	4	5	6	7	8	9	10	11	12	
Residential	10,600	10,600	10,600	10,600	194	129	37	28	129				129		
Multi-residential	0	0	0	0	0	0	0	0	0				0		
Farmland	0	0	0	0	0	0	0	0	0				0		
Managed Forests	0	0	0	0	0	0	0	0	0				0		
Subtotal	10,600	10,600	10,600	10,600	194	129	37	28	129				129		
Commercial	1,425,300	1,529,532	1,425,300	1,529,532	37,829	18,589	5,383	13,857	18,589				18,589		
Parking Lot	0	0	0	0	0	0	0	0	0				0		
Office Building	0	0	0	0	0	0	0	0	0				0		
Shopping Centre	0	0	0	0	0	0	0	0	0				0		
Subtotal	1,425,300	1,529,532	1,425,300	1,529,532	37,829	18,589	5,383	13,857	18,589				18,589		
Industrial	0	0	0	0	0	0	0	0	0				0		
Large Industrial	0	0	0	0	0	0	0	0	0				0		
Subtotal	0	0	0	0	0	0	0	0	0				0		
Pipelines	0	0	0	0	0	0	0	0	0				0		
Other Property Classes	0	0	0	0	0	0	0	0	0				0		
Supplementary PILS	0	0	0	0	0	0	0	0	0				0		
Total Levied by Rate	1,436,900	1,540,132	1,436,900	1,540,132	38,023	18,718	5,420	13,885	18,718				18,718		
Amts Added to PILS	0	0	0	0	0	0	0	0	0				0		
Other PIL Amounts	0	0	0	0	0	0	0	0	0				0		
TOTAL before Adj.	1,436,900	1,540,132	1,436,900	1,540,132	38,023	18,718	5,420	13,885	18,718				18,718		

Part 3 contains Distribution of PILS by School Boards

FIR2006: Deseronto T
Asmt Code: 1202
MAH Code: 51401

Upper-Tier ONLY Schedule 28
UPPER-TIER ENTITLEMENTS
 for the year ended December 31, 2006

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			0	0	0	0	0	0	0	0	0	0
TOTAL Upper-Tier Entitlement												

2006-07
FIR2006: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 40
REVENUE FUND EXPENDITURES
for the year ended December 31, 2006

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	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	Expenditures LESS Unfunded Liabilities	
General government															
0240 Governance	34,600		8,213			5,229	48,042				1,854		49,896		
0250 Corporate Management	120,140		49,417	43,280	1,148	50	130,140		108,079		5,637		135,717		
0260 Program Support	164,740	11,372	57,630	43,280	1,148	5,279	105,267	0	108,079		48,945	0	119,001		
0299 Subtotal		11,372		43,280	1,148	5,279	283,449	0	108,079		48,945	0	305,574		
Protection services															
0410 Fire	50,472		45,374	2,493			98,339		21,487		4,259		124,085		
0420 Police	7,674		6,333	466,371	4,800	7,431	485,178		21,015		21,015		506,193		
0430 Conservation authority							7,431		7,431		7,431		7,431		
0440 Protective inspection and control	252		3,048		1,400		4,700		204		204		4,904		
0450 Emergency measures							0						0		
0460 Provincial Offences Act (POA)							0						0		
0498 Other	58,398	0	54,795	448,884	6,200	7,431	595,648	0	21,487		25,478	0	642,613		
0499 Subtotal															
Transportation services															
0610 Roadways	70,448		89,733		5,401		165,583		6,043		7,172		178,798		
0620 Winter control	63,485		6,393				69,878				3,027		72,905		
0630 Transit							0						0		
0640 Parking							0						0		
0650 Street lighting			25,757	6,116			31,873				1,381		33,254		
0660 Air transportation	19,080		346				19,426		841				20,267		
0698 Other	153,014	0	122,229	6,116	5,401	0	286,760		6,043		12,421		305,224		
0699 Subtotal															
Environmental services															
0810 Sanitary sewer system		30,464	90,594	176,241	15		297,314	76,244	73,617		11,558		458,733		
0820 Storm sewer system							0						0		
0830 Waterworks system		35,763	106,348	206,891	19		349,021	89,504	86,421		13,568		538,514		
0840 Waste collection				33,886			33,886				1,468		35,354		
0850 Waste disposal				29,949			29,949				1,297		31,246		
0860 Recycling			2,577	20,704			23,281				1,008		24,289		
0898 Other		66,277	199,519	467,671	34		733,651	165,748	160,038		28,899		1,081,136		
0899 Subtotal															
Health services															
1010 Public health services							0						0		
1020 Hospitals							0						0		
1030 Ambulance services							0						0		
1035 Ambulance dispatch							0						0		
1040 Cemeteries			2,865	16,516			19,381				839		20,220		
1098 Other		0	2,865	16,516	0	0	19,381	0	0		839		20,220		
1099 Subtotal															
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	0	0	0	0	0	0		0		0		
1299 Subtotal															
Social housing															
1499 Subtotal															
Recreation and cultural services															
1610 Parks	59	1,274	7,636				8,969	2,618	-152		333		11,748		
1620 Recreation programs	8,145		9,555			6,944	24,644				787		25,431		
1631 Rec. Fac. - Golf C's, Marina, Ski Hill							0						0		
1634 Rec. Fac. - Other	132,216	10,544	154,733	1,790	6,820		306,103	16,680	-2,161		12,802		333,424		
1640 Libraries	51,694		27,274	6,994	3	750	86,675		16,537		3,722		107,934		
1650 Cultural services	6,763		2,079			200	9,042				383		9,425		
1698 Other	198,837	11,818	201,277	8,784	6,823	7,894	435,633	19,298	14,624		18,007		487,362		
1699 Subtotal															
Planning and development															
1810 Planning and zoning							0						0		
1820 Commercial and industrial	7,405		8,641	230	114		16,390				710		17,100		
1830 Residential development							0						0		
1840 Agriculture and reforestation							0						0		
1850 Tile drainage/Streamline assistance							0						0		
1898 Other	7,405	0	8,641	230	114	0	16,390	0	0		710	0	17,100		
1899 Subtotal															
Non-Functionalized Amounts															
5099 Non-Functionalized Amounts	582,394	89,417	646,916	1,011,461	19,720	20,604	2,370,512	185,046	310,071		0		2,866,229		
9910 TOTAL															

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

FIR2006: Deseronto T

Asmt Code: 1202
 MAH Code: 51401

Schedule 42 ADDITIONAL REVENUE FUND INFORMATION

for the year ended December 31, 2006

Additional information contained in Schedule 40

		1
		\$
Total of column 1 and 14 includes:		
5010	Salaries and wages	506,663
5020	Employee benefits	75,731
5030	Unfunded Liabilities pertaining to Post-Employment Benefits	
5099	Subtotal	582,394
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
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)	
Total of column 5 includes:		
5610	Short term interest costs	161
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	12,423
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	71,110
6220	Sanitary sewer treatment and disposal	387,623
6299	Subtotal	458,733
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	203,020
6620	Waterworks distribution	335,494
6699	Subtotal	538,514

FIR2006: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 42 ADDITIONAL REVENUE FUND INFORMATION

for the year ended December 31, 2006

		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		

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 50 CAPITAL FUND OPERATIONS

for the year ended December 31, 2006

SOURCES of CAPITAL FUND FINANCING

Capital Fund Revenues

Long term liabilities incurred

		1
		\$
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)	14,052
0260	Construction Financing Debentures	
0265	Ontario Strategic Infrastructure Financing Authority (OSIFA)	
0298	Other <input type="text"/>	
0299	Subtotal	14,052

Grants and loan forgiveness:

0410	Ontario (SLC 52 9910 03)	161,058
0420	Canada (SLC 52 9910 04)	14,367
0430	Canada Gas Tax Funding (SLC 52 9910 10)	0
0499	Subtotal	175,425

0699	Other municipalities - Grants and fees (SLC 52 9910 05)	71,662
------	--	--------

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	3,021
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	3,021

9910	TOTAL Capital Fund Revenues	264,160
-------------	------------------------------------	---------

Transfers from own funds to capital fund

2010	Contributions from revenue fund (SLC 52 9910 01)	53,687
2020	Contribution from reserves, reserve funds and deferred revenue (SLC 52 9910 02)	150,363
9920	TOTAL Transfers from own funds to capital fund	204,050

9930	TOTAL Sources of capital financing	468,210
-------------	---	---------

APPLICATIONS of CAPITAL FUND FINANCING

		\$
3098	Capital expenditures LESS Unfunded Liabilities (SLC 52 9910 09)	511,820

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)	30,099
3499	Subtotal	30,099

9940	TOTAL Applications of capital financing	541,919
-------------	--	---------

2006-V01

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 50 CAPITAL FUND OPERATIONS

for the year ended December 31, 2006

CONTINUITY of CAPITAL FUND OPERATIONS

		1
		\$
5010	Capital fund balance, beginning of year	0
5020	PLUS: Total Sources of Capital Financing (SLC 50 9930 01)	468,210
5040	LESS: Total Applications of Capital Financing (SLC 50 9940 01)	541,919
5050	PLUS: Adjustments for PSAB	
5060	PLUS: <input type="text"/>	
5090	Capital fund balance, end of year	-73,709

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	73,709
5420	Proceeds from long term liabilities	
5430	Transfers from reserves and reserve funds	
5498	Other <input type="text"/>	
5400	Unfinanced Capital Outlay	73,709
9950	Capital fund balance, end of year	-73,709

Total of line 3098 includes:

6010	Short term interest costs	\$

Total of line 0410 includes:

6020	Provincial Gas Tax	\$

Total of line 0420 includes:

6030	Canada transit funding (Bill C-48)	\$

Total of line 2020 includes: (Contribution from Reserves, reserve funds and deferred revenue)

6040	Provincial Gas Tax	\$
6050	Federal Gas Tax	
6051	Canada Transit Funding (Bill C-48)	

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

SOURCES OF CAPITAL FUND FINANCING AND EXPENDITURES

Schedule 52

for the year ended December 31, 2006

		SOURCES of CAPITAL FUND FINANCING						Expenditures		
		Contributions from Own Funds		Capital Grants						
	Revenue Fund	Reserves, Res. Funds, Deferred Rev.	Ontario	Canada	Canada Gas Tax Funding	Other Municipalities	Other Financing	Amounts for Unfunded Liabilities	CAPITAL Expenditures	CAPITAL Expenditures LESS Unfunded Liabilities
	1	2	3	4	10	5	6	8	7	9
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0299	General government	11,651	5,000						16,651	16,651
Protection services										
0410	Fire	21,487	29,309						50,796	50,796
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	21,487	29,309	0	0	0	0	0	50,796	50,796
Transportation services										
0610	Roadways	6,043	92,120	76,325			71,662		319,859	319,859
0620	Winter control									0
0630	Transit									0
0640	Parking									0
0650	Street lighting									0
0660	Air transportation									0
0698	Other									0
0699	Subtotal	6,043	92,120	76,325	0	0	71,662	0	319,859	319,859
Environmental services										
0810	Sanitary sewer system			15,733	14,367					0
0820	Storm sewer system									0
0830	Waterworks system									0
0840	Waste collection									0
0850	Waste disposal									0
0860	Recycling									0
0898	Other									0
0899	Subtotal	0	0	15,733	14,367	0	0	0	0	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	-152	2,500						16,400	16,400
1620	Recreation programs									0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill									0
1634	Rec. Fac. - Other	-2,161	5,400					3,239	3,239	0
1640	Libraries	16,819	16,034	69,000			3,021	104,875	104,875	0
1650	Cultural services									0
1698	Other									0
1699	Subtotal	14,506	23,934	69,000	0	0	3,021	0	124,514	124,514
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
3699	Government Business Enterprise									0
5099	Non-Functionalized Amounts									0
9910	TOTAL	53,687	150,363	161,058	14,367	0	71,662	3,021	511,820	511,820

2006-V01

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2006

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
0299	Balance, beginning of year	49,210	0	433,620
Revenues				
0410	Contributions from revenue fund			256,984
0420	Contributions from capital fund			30,099
0499	Subtotal	0	0	287,083
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)	-2,000		
Investment income				
0840	From own funds			
0850	From other	163		
0860	Gasoline Tax - Province			
0861	Building Code Act, 1992 (Section 2.23)			
0862	Gasoline Tax - Federal	35,021		
0863	Canada Transit Funding (Bill C-48)			
0870	Inter - Reserve Fund / Reserves Transfer			
0895	Other <input type="text"/>			
9910	TOTAL Revenues	33,184	0	287,083
Expenditures				
1010	Transferred to capital fund			150,363
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)			
1070	Inter - Reserve Fund / Reserves Transfer			
1096	Other <input type="text"/>			
9920	TOTAL Expenditures	0	0	150,363
2099	Balance, end of year	82,394	0	570,340

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2006

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds			178,446
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			37,318
5210	Protection services			
	Transportation services:			
5215	Roadways			
5220	Transit			
	Environmental services:			
5225	Sanitary sewer system			
5230	Storm sewer system			
5235	Waterworks system			42,280
5240	Waste collection			
5245	Waste disposal			
5250	Health services			
5255	Social and family services			
5260	Social housing			
	Recreation and cultural services:			
5265	Parks			
5271	Recreation facilities - Golf Course, Marina, Ski Hill			
5274	Recreation facilities - Other			
5275	Libraries			3,880
5280	Planning and development			6,688
5290	Other []			
Capital purposes				
5405	General government			5,000
5410	Protection services			
	Transportation services:			
5415	Roadways			
5420	Transit			
	Environmental services:			
5425	Sanitary sewer system			119,730
5430	Storm sewer system			
5435	Waterworks system			140,553
5440	Waste collection			
5445	Waste disposal			35,345
5450	Health services			
5455	Social and family services			
5460	Social housing			
	Recreation and cultural services:			
5465	Parks			
5471	Recreation facilities - Golf Course, Marina, Ski Hill			
5474	Recreation facilities - Other			1,100
5475	Libraries			
5480	Planning and development			
5490	Other []			
Obligatory reserve funds / Deferred revenue:				
5610	Development Charges Act - Non-discounted services			
5620	Development Charges Act - Discounted services			
5640	Subdivider contributions	18,133		
5650	Recreational land (the Planning Act)	11,730		
5661	Building Code Act, 1992 (Section 2.23)			
5690	Gasoline Tax - Province			
5691	Gasoline Tax - Federal	52,531		
5692	Canada Transit Funding (Bill C-48)			
5697	Other []			

2006-V01

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2006

9930	TOTAL	82,394	0	570,340
------	-------	--------	---	---------

2006-V01

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 70 CONSOLIDATED FINANCIAL POSITION

for the year ended December 31, 2006

Financial Assets		1
		\$
0299	Cash and temporary investments	67,180
Accounts receivable		
0410	Canada	54,844
0420	Ontario	11,086
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	486,498
0499	Subtotal	552,428
Taxes receivable		
0610	Current year's levies	178,707
0620	Previous year's levies	75,366
0630	Prior year's levies	50,994
0640	Penalties and interest	43,606
0690	LESS: Allowance for uncollectables	9,354
0699	Subtotal	339,319
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other	
0829	Subtotal	0
Debt Recoverable from Others		
0861	Municipalities	
0862	School Boards	
0863	Retirement Funds	
0864	Sinking Funds	
0865	Individuals	
0868	Other	
0845	Subtotal	0
Other financial assets		
0830	Inventories held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	Subtotal	0
9910	TOTAL Financial Assets	958,927
Other Assets		
1010	Inventories of materials and supplies, and prepaid expenses	121,653
9920	TOTAL Other Assets	121,653
9930	TOTAL Assets	1,080,580
8010	* Market value of Investments included in Line 0829	

2006-V01

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 70 CONSOLIDATED FINANCIAL POSITION

for the year ended December 31, 2006

Liabilities

		1
		\$
Temporary loans		
2010	Current purposes	
Capital purposes:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts payable and accrued liabilities		
2210	Canada	12,429
2220	Ontario	
2230	Upper-tier	119,566
2240	Other municipalities	
2250	School boards	-1,347
2260	Interest on debt	
2270	Trade accounts payable	194,571
2290	Other	133,417
2299	Subtotal	458,636
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	82,394
2490	Other	44,446
2499	Subtotal	126,840
Long term liabilities		
2610	Debt issued	1,335,736
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	16,676
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	1,352,412
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	1,937,888
9945	TOTAL Financial Assets LESS Total Liabilities (Net Financial Assets)	-978,961

Municipal Position

		1
		\$
Fund balances		
Revenue fund		
5010	General revenue	
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	-627
5050	Cemeteries	-8,507
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	7,607
5076	Other	
5077	Other	
5078	Other	
5079	Other	
5099	Revenue fund balance	-1,527
5299	Capital fund balance (SLC 50 5090 01)	-73,709
5499	Reserves and Discretionary reserve funds balance (SLC 60 2099 02 + 03)	570,340
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
9950	TOTAL Fund balances	495,104
LESS: Amounts to be recovered in future years		
5610	Long term liabilities	1,335,736
5615	Solid waste landfill closure and post-closure liabilities	
5620	Post employment benefits	
5630	Interest	
5640	Lease purchase agreements (Tangible Capital Leases)	16,676
5690	Other	
5699	Subtotal	1,352,412
6099	Municipal Position	-857,308
9960	TOTAL Liabilities and Municipal Position	1,080,580

2006-V01

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2006

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	258,444
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	1,372,426
0225	PLUS: Current Year Penalties and Interest	
0240	LESS: Total cash collections (SLC 72 0699 09)	1,287,859
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	3,692
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	339,319
Cash Collections		9
		\$
0610	Current year's tax	1,152,676
0620	Previous year's tax	111,541
0630	Penalties and interest	23,642
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	1,287,859

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Single/Lower-Tier ONLY Schedule 72
CONTINUITY OF TAXES RECEIVABLE
for the year ended December 31, 2006

	SCHOOL BOARDS						TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
	English - Public	French - Public	English - Separate	French - Separate	Other					
Tax Adjustments Applied to Taxation										
1099 Municipal Act (353, 354, 357, 358, RIR)	84					84	3,495	113	3,692	
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	84	0	0	0	0	84	3,495	113	3,692	
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	84	0	0	0	0	84	3,495	113	3,692	

	SCHOOL BOARDS						TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
	English - Public	French - Public	English - Separate	French - Separate	Other					
Tax Adjustments Not Applied to Taxation										
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	217,695	250	24,411	756	0	243,112				

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2006

1. Debt burden of the municipality

	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	1 \$
0210	To Ontario and agencies	1,092,606
0220	To Canada and agencies	
0230	To Others	259,806
0299	Subtotal	1,352,412
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	1,352,412

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	1,092,606
1230	Long term bank loans	243,130
1240	Lease purchase agreements (Tangible capital leases)	16,676
1250	Mortgages	
1260	Ontario Clean Water Agency (OCWA)	
1270	Long term reserve fund loans	
1280	Construction Financing Debentures	
1298	Other <input type="text"/>	
9920	TOTAL Debt burden of the municipality	1,352,412

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	373,943
1430	Storm sewer system	
1435	Waterworks system	618,229
1440	Waste collection	
1445	Waste disposal	
1450	Health services	
1455	Social and family services	
1460	Social housing	
	Recreation and cultural services:	
1465	Parks	16,676
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - Other	176,330
1475	Libraries	
1480	Planning and development	
1490	Other long term liabilities	
9930	TOTAL Debt burden of the municipality	1,352,412

2006-V01

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2006

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

2006-V01

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2006

8. Contingent liabilities

	Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
	1	2	3
	Y or N	\$	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	185,046	89,417	
3014 Other			
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	185,046	89,417	
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)			
3140 Debt charges for Lease purchase agreements (Tangible capital leases)	2,618	1,274	3,892
3150 Financing leases (not Tangible capital leases) beyond term of Council			
3199 TOTAL			3,892

11. Long term debt refinanced

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

2006-V01

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2006

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 2007	208,236	79,289						
3220	Year 2008	169,474	67,035						
3230	Year 2009	168,635	56,422						
3240	Year 2010	178,649	45,169						
3250	Year 2011	186,566	33,095						
3260	Years 2012 to 2016	431,322	44,643						
3270	Years 2017 onwards	9,530	188						
3280	Int. to be earned on sink. funds								
3290	Downtown Revital. Program								
3299	TOTAL	1,352,412	325,841	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@ontario.ca

3601

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

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2006**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	Policing	Police	0420	466,371	
1602	Sanitary sewer system	Sanitary sewer system	0810	176,241	
1603	Waterworks system	Waterworks system	0830	206,891	
1604	Waste collection	Waste collection	0840	33,886	
1605	Waste disposal	Waste disposal	0850	29,949	
1606	Recycling	Recycling	0860	20,704	
1607	Cemetery	Cemeteries	1040	16,516	
1608					
1609					
1610					

2006-V01

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2006

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						
0818						
0819						
0820						
0821						
0822						
0823						
0824						
0825						
0826						
0827						
0828						
0829						
0830						
0831						
0832						
0833						
0834						
0835						
0836						
0837						
0838						
0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

2006-V01

FIR2006: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2006

(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	Library Board	1604	100%		
0852	Deseronto Cemetery Board	Cemetery Board	1002	100%		
0853	Deseronto Business Improvement Area	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%		
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%		