

2013 FINANCIAL INFORMATION RETURN

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

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

Submitting: **FIR Schedules Only**
Version: **2013-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	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
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	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
42	ADDITIONAL INFORMATION	
51	SCHEDULE OF TANGIBLE CAPITAL ASSETS	
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS	
54	CONSOLIDATED STATEMENT OF CASH FLOW	(SELECT DIRECT OR INDIRECT METHOD)
60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
61	DEVELOPMENT CHARGES RESERVE FUNDS	
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)	
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES AND COMMITMENTS	
75	WATER AND WASTEWATER	
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
79	COMMUNITY IMPROVEMENT PLANS	
80	STATISTICAL INFORMATION	
81	ANNUAL DEBT REPAYMENT LIMIT	
83	NOTES	
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	Duane Potter
0022	Telephone	705-742-3418 ext 231
0024	Fax	705-742-9775
0028	Email (Required)	decpotter@cbkaw.com
0030	Website address of Municipality	www.deseronto.ca
0091	Municipal Auditor	Joanna Park
0092	Municipal Audit Firm	Collins Barrow Kawarthas LLP
0095	Municipal Auditor's Email (Required)	jpark@cbkaw.com
0090	Municipal Treasurer	Ellen Sands
0093	Municipal Treasurer's Email (Required)	esands@deseronto.ca
0094	Date	02-Feb-2015

Signature of Municipal Treasurer

Signature	Date

0070	Outstanding In-Year Critical Errors	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT

	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	764 Stats Can
0041	Population	1,835 Stats Can
0042	Youth Population	420 Stats Can

2013-V01

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

Schedule 10

for the year ended December 31, 2013

STATEMENT OF OPERATIONS: REVENUE

		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	1,187,640
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	29,448
9940	Subtotal	1,217,088
	Ontario Unconditional Grants	
0620	Ontario Municipal Partnership Fund (OMPF)	637,400
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	637,400
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	22,515
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	74,685
0820	Canada conditional grants (SLC 12 9910 02)	1,506
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	95,196
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	78,705
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	54,047
0899	Subtotal	326,654
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	30,000
1299	Total User Fees and Service Charges (SLC 12 9910 04)	1,494,047
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	9,542
1430	Rents, concessions and franchises	6,875
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	16,417
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	
1620	Penalties and interest on taxes	70,888
1698	Other	
1699	Subtotal	70,888
	Other revenue	
1805	Investment income	2,307
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	0
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1814	Other Deferred revenue earned	
1830	Donations	55,750
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
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	
1890	Other	20,000
1891	Other	34,255
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	112,312
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	

2013-V01

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Schedule 10

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2013

9910

TOTAL Revenues

3,904,806

2013-V01

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

Schedule 10

for the year ended December 31, 2013

Continuity of Accumulated Surplus/(Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	3,904,806
2020	LESS: Total Expenses (SLC 40 9910 11)	3,614,066
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	290,740
2060	Accumulated surplus/(deficit) at the beginning of year	6,628,191
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	6,628,191
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	6,918,931

Continuity of Government Business Enterprise Equity

		1
		\$
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 0899 includes:

Provincial Gas Tax Funding

		1
		\$
4018	Provincial Gas Tax for Transit operating expenses.	42,669
4019	Provincial Gas Tax for Transit capital expenses.	36,036
4020	Provincial Gas Tax	78,705

Total of line 0899 includes:

Canada Gas Tax Funding

		1
		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	54,047
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
Environmental Services:		
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4099	Canada Gas Tax	54,047

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2013

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
0299 General government	16,619			12,187			
Protection services							
0410 Fire				2,580			
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	0	0	0	2,580	0	0	0
Transportation services							
0611 Roads - Paved		458		16,665			
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional			30,000	114,886			
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other							
0699 Subtotal	0	458	30,000	131,551	0	0	0
Environmental services							
0811 Wastewater collection/conveyance				401,799			
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				619,565	74,685	63,474	
0832 Water distribution/transmission							
0840 Solid waste collection				54,303			
0850 Solid waste disposal							
0860 Waste diversion				15,914			
0898 Other							
0899 Subtotal	0	0	0	1,091,581	74,685	63,474	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				9,235			
1098 Other							
1099 Subtotal	0	0	0	9,235	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks				-2,568		31,722	
1620 Recreation programs		1,048		19,355			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other				176,064			
1640 Libraries	5,896			5,822			
1645 Museums							
1650 Cultural services							
1698 Other [Archives]				990			
1699 Subtotal	5,896	1,048	0	199,663	0	31,722	0
Planning and development							
1810 Planning and zoning							
1820 Commercial and industrial				47,250			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	0	0	0	47,250	0	0	0
1910 Other							
9910 TOTAL	22,515	1,506	30,000	1,494,047	74,685	95,196	0

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Asmt Code: 1202
MAH Code: 51401

Schedule 20 TAXATION INFORMATION for the year ended December 31, 2013

General Information

1. Optional Property Classes in Effect

		2 Y or N
0202	N New Multi-Residential	N
0205	G Parking Lot (Includes CJ, CR, 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	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	2 %	3 \$	4 \$	5 %	6 %	7 \$	8 \$	9 Y or N	10 Y or N	11 Y or N
0320	M Multi-Residential	100.0%	0	0	10.0%	5.0%	250	250	Y	Y
0330	C Commercial	38.1%	0	0	10.0%	5.0%	250	250	Y	Y
0340	I Industrial	88.4%	377	377	10.0%	5.0%	250	250	Y	Y

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 Y or N	3 #	4 \$	5 %	6 \$	7 %	
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 Y or N	3 Year	4 # 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)

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 YYYYMMDD	4 YYYYMMDD	5 #	6 YYYYMMDD	7 YYYYMMDD	
1210	R Residential	2	20130228	20130430	2	20130628	20130830
1220	M Multi-Residential	2	20130228	20130430	2	20130628	20130830
1230	F Farmland	2	20130228	20130430	2	20130628	20130830
1240	T Managed Forest						
1250	C Commercial	2	20130228	20130430	2	20130628	20130830
1260	I Industrial	2	20130228	20130430	2	20130628	20130830
1270	P Pipeline	2	20130228	20130430	2	20130628	20130830
1298	Other <input type="text"/>						

2013-M01

FIR2013: Deseronto T

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2013

1. GENERAL PURPOSE LEVY INFORMATION

											Phase-In Taxable Assessment		LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL										99,191,022		1,177,986	289,781	264,727	1,732,494
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
9201	Subtotal										104,415,000	99,191,022	1,177,986	289,781	264,727	1,732,494

2013-M01

FIR2013: Deseronto T

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2013

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

9499	TOTAL	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		0			0

4001	RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 \$	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education Taxes 14 \$	TOTAL 15 \$
									LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$		
0010	RT	0	Residential	Full Occupied	1.000000	100%								0		0
														0		0
														0		0
														0		0
														0		0
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9401				Subtotal			0	0						0		0

FIR2013: Deseronto T
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 MAH Code: 51401

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
 for the year ended December 31, 2013

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9699 TOTAL		0		0

6001 0010	RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 \$	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education Taxes	TOTAL	
									LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	14 \$	15 \$	
	RT	0	Residential	Full Occupied	1.000000	100%									0		0
															0		0
															0		0
															0		0
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9601				Subtotal			0	0						0		0	

2013-V01

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2013

		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)	88		-88	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	13,549	3,333	2,797	19,679
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	1,191,623	293,114	267,436	1,752,173
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
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	1,191,623	293,114	267,436	1,752,173

2013-M01

FIR2013: Deseronto T

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2013

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		1,449,700	18,206	4,479	11,254	33,939

RTC RTO 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS			TOTAL 15 \$	
								LT / ST 8	UT 9	EDUC 10	TOTAL 11	LT / ST 12	UT 13	Education PILS 14		
								0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$		
2001	0	Deseronto T														
1010	RF	0 Residential	PIL: Full Occupied	1.000000	100%	5,800	5,800	1.176030%	0.289299%	0.212000%	1.677329%	68	17	12	97	
1210	CF	0 Commercial	PIL: Full Occupied	1.100000	100%	1,138,900	1,086,400	1.293630%	0.318228%	0.949530%	2.561388%	14,054	3,457	10,316	27,827	
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.100000	100%	237,000	218,250	1.293630%	0.318228%	0.000000%	1.611858%	2,823	695	0	3,518	
1250	CV	0 Commercial	PIL: Excess Land	1.100000	70%	152,000	139,250	0.905540%	0.222760%	0.664671%	1.792971%	1,261	310	926	2,497	
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9201			Subtotal			1,533,700	1,449,700					18,206	4,479	11,254	33,939	

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2013

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

	LT/ST PILS	UT PILS	Education PILS	TOTAL
9499 TOTAL	0	0	0	0

RTC RTO	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
4001															
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%						0			0
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												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
9401				Subtotal			0	0				0			0

2013-M01

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2013

3. UPPER-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

9699

TOTAL

LT/ST PILS	UT PILS	Education PILS	TOTAL
	0		0

RTC RTO 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education PILS 14 \$	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$		
6001															
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%							0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
9601				Subtotal			0	0					0		0

2013-V01

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Asmt Code: 1202

MAH Code: 51401

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2013

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
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	18,206	4,479	11,254	33,939
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	0	0	0
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	18,206	4,479	11,254	33,939

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2013

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%				77.822%		1.046%		20.345%		0.787%		0.000%	
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes			Distribution of Education Taxes in column 6 by School Board						
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other		
0010 Residential	92,967,700	92,967,700	88,268,050	88,268,050	1,480,546	1,038,059	255,359	187,128	177,399		9,729				
0050 Multi-residential	4,124,000	4,757,034	3,851,750	4,442,994	73,271	52,251	12,854	8,166	8,067	5	91		3		
0110 Farmland	254,800	63,700	186,250	46,563	782	548	135	99	99						
0140 Managed Forests	0	0	0	0	0	0	0	0							
9110 Subtotal	97,346,500	97,788,434	92,306,050	92,757,606	1,554,599	1,090,858	268,348	195,393	185,565	5	9,820		3	0	
0210 Commercial	4,951,700	5,324,605	4,802,672	5,160,674	120,168	60,691	14,929	44,548	34,668	466	9,063		351	0	
0215 Commercial New Construction	0	0	0	0	0	0	0	0	0	0	0		0	0	
0310 Parking Lot	0	0	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		0	0	
0325 Office Building New Construct	0	0	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		0	0	
0345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	0	0	0		0	0	
9120 Subtotal	4,951,700	5,324,605	4,802,672	5,160,674	120,168	60,691	14,929	44,548	34,668	466	9,063		351	0	
0510 Industrial	1,807,800	2,029,037	1,786,050	2,004,536	51,080	23,574	5,800	21,706	16,892	227	4,416		171	0	
0515 Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0		0	0	
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0		0	0	
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0		0	0	
9130 Subtotal	1,807,800	2,029,037	1,786,050	2,004,536	51,080	23,574	5,800	21,706	16,892	227	4,416		171	0	
0710 Pipelines	309,000	253,967	296,250	243,488	6,647	2,863	704	3,080	2,397	32	627		24	0	
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0		0	0	
9160 Adj. for shared PIL properties					0	88	0	-88	-68	-1	-18		-1		
9170 Supplementary Taxes					19,679	13,549	3,333	2,797	2,694	5	94		4		
9180 Total Levied by Rate					1,752,173	1,191,623	293,114	267,436	242,148	734	24,002		552	0	
9190 Amts Added to Tax Bill					0	0	0	0							
9192 Other Taxation Amounts					0	0	0	0							
9199 TOTAL before Adj.	104,415,000	105,396,043	99,191,022	100,166,304	1,752,173	1,191,623	293,114	267,436	242,148	734	24,002		552	0	

2. Payments-in-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS			Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6	
1010 Residential	5,800	5,800	5,800	5,800	97	68	17	12	
1050 Multi-residential	0	0	0	0	0	0	0	0	
1110 Farmland	0	0	0	0	0	0	0	0	
1140 Managed Forests	0	0	0	0	0	0	0	0	
9210 Subtotal	5,800	5,800	5,800	5,800	97	68	17	12	
1210 Commercial	1,527,900	1,630,530	1,443,900	1,542,338	33,842	18,138	4,462	11,242	
1215 Commercial New Construction	0	0	0	0	0	0	0	0	
1310 Parking Lot	0	0	0	0	0	0	0	0	
1320 Office Building	0	0	0	0	0	0	0	0	
1325 Office Building New Construct	0	0	0	0	0	0	0	0	
1340 Shopping Centre	0	0	0	0	0	0	0	0	
1345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	
9220 Subtotal	1,527,900	1,630,530	1,443,900	1,542,338	33,842	18,138	4,462	11,242	
1510 Industrial	0	0	0	0	0	0	0	0	
1515 Industrial New Construction	0	0	0	0	0	0	0	0	
1610 Large Industrial	0	0	0	0	0	0	0	0	
1615 Large Industrial New Construct	0	0	0	0	0	0	0	0	
9230 Subtotal	0	0	0	0	0	0	0	0	
1718 Pipelines	0	0	0	0	0	0	0	0	
1810 Other Property Classes	0	0	0	0	0	0	0	0	
9270 Supplementary PILS					0	0	0	0	
9280 Total Levied by Rate					33,939	18,206	4,479	11,254	
9290 Amts Added to PILS					0	0	0	0	
9292 Other PIL Amounts					0	0	0	0	
9299 TOTAL before Adj.	1,533,700	1,636,330	1,449,700	1,548,138	33,939	18,206	4,479	11,254	

Part 3 contains Distribution of PILS by School Boards

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2013

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

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board						
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other		
	3	4	5				8	9	10	11	12	13	14	15		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
5010 Canada	68	17	12	97		97	68	17	12							
5020 Canada Enterprises	3,651	898	2,680	7,229		7,229	6,331	898								
Ontario																
Municipal Tax Assist. Act																
5210 Prev. Exempt Properties				0		0										
5220 Other Mun. Tax Asst. Act				0		0										
5230 Inst. Payments - Heads and Beds	0	0	0	0		0										
5232 Railway Rights-of-way	0	0	0	0		0										
5234 Utility Corridors/Transmission	0	0	0	0		0										
5236 Hydro-Electric Power Dams	0	0	0	0		0										
5240 Other				0		0										
Ontario Enterprises																
5410 Ontario Housing Corp.				0		0										
5430 Liquor Control Board of Ont.	2,823	695		3,518		3,518	2,823	695								
5432 Railway Rights-of-way	0	0	0	0		0										
5434 Utility Corridors/Transmission	0	0	0	0		0										
5437 Ontario Lottery and Gaming Corp.				0		0										
5460 Other				0		0										
5610 Municipal Enterprises	11,664	2,869	8,562	23,095		23,095	20,226	2,869								
5910 Other Muns and Enterprises				0		0										
5950 Amounts Added to PIL	0	0	0	0		0										
9599 TOTAL	18,206	4,479	11,254	33,939	0	33,939	29,448	4,479	12	12	0	0	0	0	0	

2013-V01

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2013

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410	Public Housing							0			0
1420	Non-Profit/Cooperative Housing							0			0
1430	Rent Supplement Programs							0			0
1497	Other							0			0
1498	Other							0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610	Parks	6,990	1,667	27,576			6,853	43,086		3,257	46,343
1620	Recreation programs	7,344		32,900				40,244		3,792	44,036
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill							0			0
1634	Rec. Fac. - All Other	149,167	10,614	179,921	2,380	4,704	112,106	458,892		31,676	490,568
1640	Libraries	79,230		31,285	5,913		18,572	135,000		10,970	145,970
1645	Museums							0			0
1650	Cultural services	10,059		1,162				11,421		1,057	12,478
1698	Other Archives			707				707		67	774
1699	Subtotal	252,790	12,281	273,551	8,293	4,704	137,531	689,350	0	50,819	740,169
Planning and development											
1810	Planning and zoning							0			0
1820	Commercial and Industrial	50,451		78,485				128,936		12,149	141,085
1830	Residential development							0			0
1840	Agriculture and reforestation							0			0
1850	Tile drainage/shoreline assistance							0			0
1898	Other							0			0
1899	Subtotal	50,451	0	78,485	0	0	0	128,936	0	12,149	141,085
1910	Other							0			0
9910	TOTAL	1,235,940	23,397	1,195,189	661,900	41,117	26,855	429,588	0	0	3,614,066

2013-V01

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2013

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	1,002,312
5020	Employee benefits	233,628
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	1,235,940
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	1,235,940
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)	0
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	16,557
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	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
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 the consolidated statement of operations	
Line 0611 of column 11 (Total costs for paved roads) includes:		
6106	Urban storm water	
6107	Rural storm water	
Line 0612 of column 11 (Total costs for unpaved roads) includes:		
6108	Rural storm water	
Line 0831 of column 11 (Total costs for water treatment) includes:		
6611	Treatment costs for water not treated to drinking water standards	
Line 0832 of column 11 (Total costs for water distribution) includes:		
6612	Distribution/transmission costs for water not treated to drinking water standards	

FIR2013: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2013

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2013 Opening Net Book Value	COST				AMORTIZATION				2013 Closing Net Book Value		
		2013 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2013 Closing Cost Balance	2013 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2013 Closing Amortization Balance	
		1	2	3	4	5	6	7	8		9	10
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing	0	0			0	0			0	0	0
1420	Non-Profit/Cooperative Housing	0	0			0	0			0	0	0
1430	Rent Supplement Programs	0	0			0	0			0	0	0
1497	Other	0	0			0	0			0	0	0
1498	Other	0	0			0	0			0	0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	260,745	320,318	84,270	164,282	240,306	59,573	6,853	33,062	33,364	206,942	
1620	Recreation programs	24,439	24,439		24,439	0	0			0	0	
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0			0	0			0	0	
1634	Rec. Fac. - All Other	2,493,314	3,390,051		31,024	3,359,027	896,737	112,106	31,024	977,819	2,381,208	
1640	Libraries	184,195	283,950	5,991	3,735	286,206	99,755	18,572	3,735	114,592	171,614	
1645	Museums	0	0			0	0			0	0	
1650	Cultural services	0	0			0	0			0	0	
1698	Other	0	0			0	0			0	0	
1699	Subtotal	2,962,693	4,018,758	90,261	223,480	3,885,539	1,056,065	137,531	67,821	1,125,775	2,759,764	
Planning and development												
1810	Planning and zoning	0	0			0	0			0	0	
1820	Commercial and Industrial	0	0			0	0			0	0	
1830	Residential development	0	0			0	0			0	0	
1840	Agriculture and reforestation	0	0			0	0			0	0	
1850	Tile drainage/shoreline assistance	0	0			0	0			0	0	
1898	Other	0	0			0	0			0	0	
1899	Subtotal	0	0	0	0	0	0	0	0	0	0	
1910	Other	0	0			0	0			0	0	
9910	Total Tangible Capital Assets	6,691,606	15,873,430	209,590	250,147	15,832,873	9,181,824	429,588	67,821	9,543,591	6,289,282	

2013-V01

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2013

SEGMENTED BY ASSET CLASS

		2013 Opening Net Book Value (NBV) 1 \$	2013 Closing Net Book Value (NBV) 11 \$	
General Capital Assets				
2005	Land	358,166	307,058	
2010	Land Improvements	287,887	351,844	
2020	Buildings	2,922,170	2,674,246	
2030	Machinery & Equipment	1,471,272	1,387,054	
2040	Vehicles	375,530	323,782	
2097	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Computer hardware and software</td></tr></table>	Computer hardware and software	13,632	6,379
Computer hardware and software				
2098	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		0	
2099	Total General Capital Assets	5,428,657	5,050,363	
Infrastructure Assets				
2205	Land	0		
2210	Land Improvements	0		
2220	Buildings	0		
2230	Machinery & Equipment	0		
2240	Vehicles	0		
2250	Linear Assets	1,262,949	1,238,919	
2297	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Roadways</td></tr></table>	Roadways	0	0
Roadways				
2298	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Water and sewer system</td></tr></table>	Water and sewer system	0	0
Water and sewer system				
2299	Total Infrastructure Assets	1,262,949	1,238,919	
9920	Total Tangible Capital Assets	6,691,606	6,289,282	
2405	Construction-in-progress	332,182	522,605	
9921	Total Tangible Capital Assets and Construction-in-progress	7,023,788	6,811,887	

2013-V01

FIR2013: Deseronto T

Schedule 51

Asmt Code: 1202

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 51401

for the year ended December 31, 2013

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2013 Opening Balance	Expenditures in 2013	Less Assets Capitalized	2013 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0			0
	Protection services				
0410	Fire	0			0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other []	0			0
0499	Subtotal	0	0	0	0
	Transportation services				
0611	Roads - Paved	0			0
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other []	0			0
0699	Subtotal	0	0	0	0
	Environmental services				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	332,182	190,423		522,605
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other []	0			0
0899	Subtotal	332,182	190,423	0	522,605
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other []	0			0
1099	Subtotal	0	0	0	0
	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	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other []	0			0
1498	Other []	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other []	0			0
1699	Subtotal	0	0	0	0
	Planning and development				
1810	Planning and zoning	0			0
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 []	0			0
1899	Subtotal	0	0	0	0
1910	Other []	0			0
9910	Total Construction-In-Progress	332,182	190,423	0	522,605

2013-V01

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS

Schedule 53

for the year ended December 31, 2013

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	290,740
1020	Acquisition of tangible capital assets	-400,013
1030	Amortization of tangible capital assets (SLC 51 9910 08)	429,588
1031	Contributed (Donated) tangible capital assets	
1040	(Gain)/Loss on sale to tangible capital assets	26,627
1050	Proceeds on sale of tangible capital assets	155,699
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	211,901
1210	Acquisition and consumption of supplies inventories	
1220	Acquisition and consumption of prepaid expenses	-10,408
1230	Other <input type="text"/>	
1299	Subtotal	-10,408
1410	(Increase)/decrease in net financial assets/net debt	492,233
1420	Net financial assets (net debt), beginning of year	-415,415
9910	Net financial assets (net debt), end of year	76,818

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		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)	
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	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	39,269
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	0
0410	Municipal User Fees & Service Charges	58,627
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	42,153
0420	Other <input type="text"/>	
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	95,196
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	74,685
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	54,047
0445	Provincial Gas Tax (SLC 10 4019 01)	36,036
0446	Proceeds from the sale of Tangible Capital Assets, etc	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Subtotal	400,013
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	400,013
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	0

FIR2013: Deseronto T

Schedule 54

Asmt Code: 1202

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 51401

for the year ended December 31, 2013

* Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2013 Actual 1 \$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	431,387
9920	Cash and cash equivalents, end of year	431,387

		2013 Actual 1 \$
1410	Cash provided from Operating Transactions (SLC 54 2099 01)	0
1420	Less: Debt repayment (SLC 54 1020 01)	0
9930	Net cash available for other purposes	0

FIR2013: Deseronto T

Schedule 54

Asmt Code: 1202

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 51401

for the year ended December 31, 2013

* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2013 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	290,740
2020	Non-cash items including amortization	456,215
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	-228,947
2030	Prepaid expenses	-10,408
2040	Change in deferred revenue	501,470
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	1,009,070
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	155,699
0620	Cash used to acquire tangible capital assets	-400,013
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-244,314
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-167,392
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	-167,392
1210	Increase in cash and cash equivalents	597,364
1220	Cash and cash equivalents, beginning of year	431,387
9920	Cash and cash equivalents, end of year	1,028,751

		2013 Actual 1 \$
1410	Cash provided from Operating Transactions (SLC 54 2099 01)	1,009,070
1420	Less: Debt repayment (SLC 54 1020 01).	-167,392
9930	Net cash available for other purposes	841,678

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2013

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	303,422	0	417,099
0310 Allocation of Surplus		0	171,032
0315 Allocation of Surplus : for operating.			166,032
0320 Allocation of Surplus : for capital.			5,000
Development Charges Act			
0610 Non-discounted services			
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05).	0		
0699 Subtotal Development Charges Act	0		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income	3,763		
0860 Gasoline Tax - Province	133,991		
0861 Building Code Act, 1992 (Section 2.23)			
0862 Gasoline Tax - Federal	111,902		
0863 Canada Transit Funding (Bill C-48)			
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	249,656	0	171,032
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			17,920
1015 For current operations			
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08).	0		
1026 Development Charges earned to operations (SLC 61 0299 07).	0		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035 Recreational land (the Planning Act) earned to operations			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)	42,669		
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)	36,036		
1047 Deferred revenue earned (Canada Gas Tax)	54,047		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized).	132,752	0	17,920
2099 Balance, end of year	420,326	0	570,211

FIR2013: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2013

Totals in line 2099 are analysed as follows:

	Obligatory Res. Funds, Deferred Rev 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
5010 Working funds			302,713
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			
5091 Tax rate stabilization			
5630 Lot levies			
5660 Parking revenues			
5670 Debenture repayment			
5680 Exchange rate stabilization			
Per Service Purpose:			
5205 General government			29,239
5210 Protection services			
Transportation services:			
5215 Roadways			
5216 Winter Control			
5220 Transit			
5221 Parking			
5222 Street lighting			
5223 Air transportation			
Environmental services:			
5225 Wastewater system			78,301
5230 Storm water system			
5235 Waterworks system			112,677
5240 Solid waste collection			
5245 Solid waste disposal			35,345
5246 Waste diversion			
5250 Health services			
5255 Social and family services			
5260 Social housing			
Recreation and cultural services:			
5265 Parks			
5266 Recreation programs			
5271 Recreation facilities - Golf Course, Marina, Ski Hill			
5274 Recreation facilities - All Other			5,189
5275 Libraries			59
5276 Museums			
5277 Cultural services			
5280 Planning and development			6,688
5290 Other <input type="text"/>			
Obligatory Deferred Revenue:			
5610 Development Charges Act - Non-discounted services			
5620 Development Charges Act - Discounted services			
5640 Subdivider contributions	16,178		
5650 Recreational land (the Planning Act)	14,360		
5661 Building Code Act, 1992 (Section 2.23)			
5690 Gasoline Tax - Province	57,227		
5691 Gasoline Tax - Federal	332,561		
5692 Canada Transit Funding (Bill C-48)			
5693 Building Canada Fund (BCF)			
5695 Other <input type="text"/>			
5696 Other <input type="text"/>			
5697 Other <input type="text"/>			
5698 Other <input type="text"/>			
5699 Other <input type="text"/>			
9930 TOTAL	420,326	0	570,211

2013-V01

FIR2013: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 61
DEVELOPMENT CHARGES RESERVE FUNDS
for the year ended December 31, 2013

	Development Charges Proceeds					Development Charges Disbursements					Balance December 31	
	Balance January 1	Development Charges Collected	Interest and Investment Income	Other Proceeds	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided		Total
	1	2	3	4	5	6	7	8	9	10		11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges												
0205 General Government	0					0					0	0
0210 Fire Protection	0					0					0	0
0215 Police Protection	0					0					0	0
0220 Roads and Structures	0					0					0	0
0225 Transit	0					0					0	0
0230 Wastewater	0					0					0	0
0235 Stormwater	0					0					0	0
0240 Water	0					0					0	0
0245 Emergency Medical Services	0					0					0	0
0250 Homes for the Aged	0					0					0	0
0255 Daycare	0					0					0	0
0260 Housing	0					0					0	0
0265 Parkland Development	0					0					0	0
0270 GO Transit	0					0					0	0
0275 Library	0					0					0	0
0280 Recreation	0					0					0	0
0285 Development Studies	0					0					0	0
0286 Parking	0					0					0	0
0287 Animal Control	0					0					0	0
0288 Municipal Cemeteries	0					0					0	0
0290 Other	0					0					0	0
0295 Other	0					0					0	0
0296 Other	0					0					0	0
0297 Other	0					0					0	0
0299 TOTAL	0	0	0	0	0	0	0	0	0	0	0	0

Note 1: Please attach the financial statement relating to development charge by-laws and reserve funds identified in section 43 of the Development Charges Act, 1997.

Note 2: Please attach a copy of your municipal development charge pamphlet, which provides information on your DC rates in place as of December 31.

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

**Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS**

for the year ended December 31, 2013

Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please specify)

RESIDENTIAL CHARGES (\$)

NON - RESIDENTIAL CHARGES (\$)

	RESIDENTIAL CHARGES (\$)			RESIDENTIAL CHARGES (\$)						NON - RESIDENTIAL CHARGES (\$)						
	Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other	NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
				< = 1 Bedroom	> = 2 Bedroom					Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)			
Service	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

2013-V01

FIR2013: Deseronto T

Schedule 70

Asmt Code: 1202

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 51401

for the year ended December 31, 2013

Financial Assets		1
		\$
0299	Cash and cash equivalents	1,028,751
Accounts receivable		
0410	Canada	220,103
0420	Ontario	798
0430	Upper-tier	344
0440	Other municipalities	
0450	School boards	491
0490	Other receivables	340,935
0499	Subtotal	562,671
Taxes receivable		
0610	Current year's levies	196,240
0620	Previous year's levies	87,230
0630	Prior year's levies	124,950
0640	Penalties and interest	75,121
0690	LESS: Allowance for uncollectables	26,777
0699	Subtotal	456,764
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other	
0829	Subtotal	0
Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	
0868	Other	
0845	Subtotal	0
Other financial assets		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	Subtotal	0
9930	TOTAL Financial Assets	2,048,186
8010	* Market value of Investments included in Line 0829	

2013-V01

FIR2013: Deseronto T

Schedule 70

Asmt Code: 1202

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 51401

for the year ended December 31, 2013

Liabilities

Temporary loans		1
		\$
2010	Operating purposes	
	Tangible Capital Assets:	
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	
2220	Ontario	
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	884
2260	Interest on debt	
2270	Trade accounts payable	287,779
2290	Other	225,542
2299	Subtotal	514,205
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	420,326
2490	Other	414,031
2499	Subtotal	834,357
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	622,806
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other <input type="text"/>	
2650	Other <input type="text"/>	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	622,806
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 claims (WSIB)	
2898	Other <input type="text"/>	
2899	Subtotal post employment benefits	0
9940	TOTAL Liabilities	1,971,368
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	76,818

Non-Financial Assets

		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	6,811,887
6250	Inventories of Supplies	
6260	Prepaid Expenses	30,226
6299	Total Non-Financial Assets	6,842,113
9970	Total Accumulated Surplus/(Deficit)	6,918,931

Analysis of the Accumulated Surplus/(Deficit)

		1
		\$
6410	Equity in Tangible Capital Assets	6,189,081
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	570,211
6430	General Surplus/ (Deficit)	-188,905
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	187,444
5040	Wastewater operations	130,258
5041	Solid waste operations	
5045	Libraries	13,707
5050	Cemeteries	17,135
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other <input type="text"/>	
5077	Other <input type="text"/>	
5078	Other <input type="text"/>	
5079	Other <input type="text"/>	
5098	Total Local Boards	348,544
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	
6610	Other <input type="text"/>	
6620	Other <input type="text"/>	
6630	Other <input type="text"/>	
6640	Other <input type="text"/>	
6699	Total Other	0
9971	Total Accumulated Surplus/(Deficit)	6,918,931

2013-V01

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Single/Lower-Tier ONLY **Schedule 72**

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2013

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	487,669
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	1,752,173
0225	PLUS: Current Year Penalties and Interest	70,888
0240	LESS: Total cash collections (SLC 72 0699 09)	1,849,132
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	4,855
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="reduction in uncollectible tax accounts"/>	21
0290	Taxes receivable, end of year	456,764

Cash Collections

		9
		\$
0610	Current year's tax	1,551,078
0620	Previous year's tax	214,183
0630	Penalties and interest	83,871
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	1,849,132

2013-V01

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2013

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)	272					272	3,983	600	4,855
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 362)						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
2892	Other						0			0
2893	Other						0			0
2899	Tax adjustments before allowances	272	0	0	0	0	272	3,983	600	4,855

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 315)						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	241,888	734	24,002	552	0	267,176			

2013-V01

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2013

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1 \$
0210	To Ontario and agencies	80,456
0220	To Canada and agencies	
0230	To Others	542,350
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	622,806
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	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	0
LESS: Debt retirement funds		
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
LESS: Own sinking funds (Actual balances)		
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	622,806

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	80,456
1230	Long term bank loans	517,560
1240	Lease purchase agreements (Tangible capital leases)	24,790
1250	Mortgages	
1260	Ontario Clean Water Agency (OCWA)	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	622,806

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	124,060
Transportation services:		
1415	Roadways	69,450
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	
1430	Storm water system	
1435	Waterworks system	80,456
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	
Recreation and cultural services:		
1465	Parks	13,597
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	335,243
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	
9930	TOTAL Net Long Term Liabilities of the Municipality	622,806

2013-V01

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2013

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

2013-V01

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2013

8. Contingent liabilities		Contingent Liabilities 4 Y or N	Is Value in Column 2 Estimated? 1 Y or N	Value 2 \$	Number of Years Payable Over 3 Years
2610	Pending or threatened litigation	N			
2620	Retroactive wage settlements	N			
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others	N			
2640	Outstanding loans guaranteed	N			
2698	Other <input type="text"/>				
2699	TOTAL			0	

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

10. Debt Charges for the current year		Principal 1 \$	Interest 2 \$	Total 3 \$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates	167,392	23,397	
3014	Other			
3015	Tile Drainage/Shoreline Assistance			
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	167,392	23,397	
Line 3099 includes:				
3110	Lump sum (balloon) repayments of long term debt			
3120	Provincial Grant funding for repayment 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)			0
3150	Financing leases (not Tangible capital leases) beyond term of Council			
3199	TOTAL			0

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

2013-V01

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2013

12. Future principal and interest payments on EXISTING debt

		RECOVERABLE FROM:							
Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others			
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
1	2	3	4	5	6	7	8		
\$	\$	\$	\$	\$	\$	\$	\$		
3210 Year 2014	166,645	19,300							
3220 Year 2015	155,205	12,746							
3230 Year 2016	77,018	7,989							
3240 Year 2017	74,724	5,691							
3250 Year 2018	74,724	3,449							
3260 Years 2019 to 2023	74,490	4,695							
3270 Years 2024 onwards									
3280 Int. to be earned on sink. funds									
3299 TOTAL	622,806	53,870	0	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.

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 75 WATER SERVICE

for the year ended December 31, 2013

WATER SERVICE

STATEMENT OF OPERATIONS

		1	
		\$	
Revenues			
0205	User Fees	560,938	
0206	Municipal Property Tax by Levy (Special Area Rates)		
0210	Services to Other Municipalities		
0215	Ontario Conditional Grants		
0220	Ontario Housing Programs		
0225	Canada Conditional Grants		
0230	Ontario Capital Grants	74,685	
0235	Canada Capital Grants	63,474	
0240	Canada Gas Tax Funding		
0245	Revenue from Other Municipalities		
0250	Investment Income	363	
0260	Deferred revenue earned		
0295	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>First Nations contribution</td></tr></table>	First Nations contribution	58,627
First Nations contribution			
0296	Other		
0297	Other		
0298	Other		
0299	Total Revenues	758,087	
Operating Expenses: Analysis of Expenses by Object		1	
		\$	
0410	Salaries, Wages and Employee Benefits	144,935	
0420	Operating and General Expenditures	323,473	
0430	Amortization Expense	63,817	
0440	Interest Expense	2,597	
0495	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Allocation of administration</td></tr></table>	Allocation of administration	44,135
Allocation of administration			
0496	Other		
0497	Other		
0498	Other		
0499	Total Expenses	578,957	
9910	Net Income	179,130	

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 75 WASTEWATER SERVICE

for the year ended December 31, 2013

WASTEWATER SERVICE

STATEMENT OF OPERATIONS

		1
		\$
Revenues		
1005	User Fees	401,799
1006	Municipal Property Tax by Levy (Special Area Rates)	
1010	Services to Other Municipalities	
1015	Ontario Conditional Grants	
1020	Ontario Housing Programs	
1025	Canada Conditional Grants	
1030	Ontario Capital Grants	
1035	Canada Capital Grants	
1040	Canada Gas Tax Funding	
1045	Revenue from Other Municipalities	
1050	Investment Income	252
1060	Deferred revenue earned	
1095	Other <input type="text"/>	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Total Revenues	402,051
Operating Expenses: Analysis of Expenses by Object		
1210	Salaries, Wages and Employee Benefits	100,717
1220	Operating and General Expenditures	204,973
1230	Amortization Expense	89,600
1240	Interest Expense	1,805
1295	Other <input type="text" value="Allocated administration"/>	28,803
1296	Other <input type="text"/>	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
1299	Total Expenses	425,898
9920	Net Income	-23,847

FIR2013: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 75
TANGIBLE CAPITAL ASSET CONTINUITY BY CATEGORY
for the year ended December 31, 2013

WATER SERVICE
SEGMENTED BY ASSET CLASS

	2013 Opening Net Book Value	COST				AMORTIZATION				2013 Closing Net Book Value	Construction in Progress	
		2013 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2013 Closing Cost Balance	2013 Opening Amortization Balance	Annual Amortization	Amortization Disposal			2013 Closing Amortization Balance
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$			9 \$
0210 Land	0	0				0	0		0	0	0	
0220 Buildings	131,856	1,300,370				1,300,370	1,168,514	24,093		1,192,607	107,763	
0230 Distribution / Transmission Mains	520,522	1,317,291				1,317,291	796,769	25,392		822,161	495,130	
0240 Equipment	126,965	614,608	21,030			635,638	487,643	14,332		501,975	133,663	
0296 Other	0	0				0	0			0	0	
0297 Other	0	0				0	0			0	0	
0298 Other	0	0				0	0			0	0	
0299 Total Infrastructure Assets	779,343	3,232,269	21,030	0	0	3,253,299	2,452,926	63,817	0	2,516,743	736,556	0

WASTEWATER SERVICE
SEGMENTED BY ASSET CLASS

	2013 Opening Net Book Value	COST				AMORTIZATION				2013 Closing Net Book Value	Construction in Progress	
		2013 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2013 Closing Cost Balance	2013 Opening Amortization Balance	Annual Amortization	Amortization Disposal			2013 Closing Amortization Balance
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$			9 \$
0410 Land	0	0				0	0		0	0	0	
0420 Buildings	271,783	1,433,190				1,433,190	1,161,398	14,040		1,175,438	257,752	
0430 Collection Mains	570,381	1,340,803				1,340,803	770,398	34,663		805,061	535,742	
0440 Equipment	618,051	1,284,906				1,284,906	695,220	37,743		732,963	551,943	
0496 Other - Vehicles	28,391	31,546				31,546	3,155	3,154		6,309	25,237	
0497 Other	0	0				0	0			0	0	
0498 Other	0	0				0	0			0	0	
0499 Total Infrastructure Assets	1,488,606	4,090,445	0	0	0	4,090,445	2,630,171	89,600	0	2,719,771	1,370,674	0

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2013

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total 20
		1	2	3	4	5	
		\$	\$	\$	\$	\$	\$
Assets							
0210	Current						0
0220	Capital						0
0297	Other						0
0298	Other <input type="text"/>						0
0299	Total Assets	0	0	0	0	0	0
Liabilities							
0410	Current						0
0420	Long-term						0
0497	Other						0
0498	Other <input type="text"/>						0
0499	Total Liabilities	0	0	0	0	0	0
9910	Net Equity	0	0	0	0	0	0
0610	Municipality's Share						0

STATEMENT OF OPERATIONS

0810	Revenues						0
0820	Expenses						0
9920	Net Income (Loss)	0	0	0	0	0	0
1010	Municipality's Share						0
1020	Dividends paid						0

FIR2013: Deseronto T

Schedule 77

Asmt Code: 1202

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 51401

for the year ended December 31, 2013

0210 District Social Services Administration Board

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Total Financial Assets	

DSSAB 1 \$	Municipality's Share 2 \$	% of Municipality's Share of DSSAR 3 %
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other <input type="text"/>	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Total Liabilities	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9910 Net Financial Assets (Net Debt)

0	0	
---	---	--

Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Total Non-Financial Assets	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 Accumulated Surplus/(Deficit)

0	0	
---	---	--

Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Accumulated Surplus/(Deficit)	

	0	
	0	
	0	
	0	
	0	
0	0	

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Schedule 77

Asmt Code: 1202

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 51401

for the year ended December 31, 2013

1210 District Social Services Administration Board

Consolidated Statement of Operations

REVENUES

Provincial

1410	Ontario Works	
1420	Ontario Disability Support Program (ODSP)	
1430	Ontario Drug Benefit Program (ODB)	
1440	Child Care	
1450	Land Ambulance	
1460	Social Housing	
1498	Other <input type="text"/>	
1499	Total Provincial Funding	

DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

Federal

1610	Social Housing	
1698	Other <input type="text"/>	
1699	Total Federal Funding	

	0	
	0	
0	0	

Municipal Contributions

1810	Municipal Billings	
1898	Other <input type="text"/>	
1899	Total Municipal Contributions	

	0	
	0	
0	0	

Other Revenues

2010	Investment Income	
2020	Deferred revenue earned	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Total Other Revenues	

	0	
	0	
	0	
	0	
0	0	

9930 **Total Revenues**

0	0	
---	---	--

EXPENSES

Social Services

2210	Ontario Works	
2220	Ontario Disability Support Program (ODSP)	
2230	Ontario Drug Benefit Program (ODB)	
2240	Child Care	
2250	Social Housing	
2260	Other <input type="text"/>	
2299	Total Social Services	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

Health Services

2410	Land Ambulance	
2420	Public Health	
2430	Other <input type="text"/>	
2440	DSSAB Administration	
2496	Other <input type="text"/>	
2497	Other <input type="text"/>	
2498	Other <input type="text"/>	
2499	Total Health Services	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9940 **Total Expenses**

0	0	
---	---	--

9950 **Annual Surplus / (Deficit)**

0	0	
---	---	--

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Asmt Code: 1202
MAH Code: 51401

Schedule 77 HEALTH UNIT

for the year ended December 31, 2013

0210 Health Unit

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Total Financial Assets	

Health Unit 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Health Unit 3 %
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other <input type="text"/>	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Total Liabilities	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9910 Net Financial Assets (Net Debt)

0	0	0.0%
---	---	------

Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Total Non-Financial Assets	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9920 Accumulated Surplus/(Deficit)

0	0	0.0%
---	---	------

Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Accumulated Surplus/(Deficit)	

	0	
	0	
	0	
	0	
	0	
0	0	0.0%

FIR2013: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 77 HEALTH UNIT

for the year ended December 31, 2013

1210 Health Unit

Consolidated Statement of Operations

REVENUES

Provincial

1411	Province of Ontario	
1450	Land Ambulance	
1497	Other <input type="text"/>	
1498	Other <input type="text"/>	
1499	Total Provincial Funding	

Health Unit 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Health Unit 3 %
	0	
	0	
	0	
	0	
0	0	0.0%

Federal

1611	Government of Canada	
1698	Other <input type="text"/>	
1699	Total Federal Funding	

	0	
	0	
0	0	0.0%

Municipal Contributions

1810	Municipal Billings	
1898	Other <input type="text"/>	
1899	Total Municipal Contributions	

	0	
	0	
0	0	0.0%

Other Revenues

2010	Investment Income	
2020	Deferred revenue earned	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Total Other Revenues	

	0	
	0	
	0	
	0	
0	0	0.0%

9930 **Total Revenues**

0	0	0.0%
---	---	------

EXPENSES

Health Services

2410	Land Ambulance	
2420	Public Health	
2430	Other <input type="text"/>	
2440	DSSAB Administration	
2496	Other <input type="text"/>	
2497	Other <input type="text"/>	
2498	Other <input type="text"/>	
2499	Total Health Services	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9950 **Annual Surplus / (Deficit)**

0	0	0.0%
---	---	------

FIR2013: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 77 OTHER CATEGORY for the year ended December 31, 2013

0210 Entity

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Total Financial Assets	

Other Category	Municipality's Share	% of Municipality's Share of Other Category
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other <input type="text"/>	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Total Liabilities	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9910

Net Financial Assets (Net Debt)

0	0	0.0%
---	---	------

Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Total Non-Financial Assets	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9920

Accumulated Surplus/(Deficit)

0	0	0.0%
---	---	------

Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Accumulated Surplus/(Deficit)	

	0	
	0	
	0	
	0	
	0	
0	0	0.0%

FIR2013: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 77 OTHER CATEGORY for the year ended December 31, 2013

1210 Entity		
Consolidated Statement of Operations		
REVENUES		
Provincial		
Other Category	Municipality's Share	% of Municipality's Share of Other Category
1	2	3
\$	\$	%
1411 Province of Ontario	0	
1498 Other	0	
1499 Total Provincial Funding	0	0.0%
Federal		
1611 Government of Canada	0	
1698 Other	0	
1699 Total Federal Funding	0	0.0%
Municipal Contributions		
1810 Municipal Billings	0	
1898 Other	0	
1899 Total Municipal Contributions	0	0.0%
Other Revenues		
2010 Investment Income	0	
2020 Deferred revenue earned	0	
2097 Other	0	
2098 Other	0	
2099 Total Other Revenues	0	0.0%
9930 Total Revenues	0	0.0%
EXPENSES		
2693 Other	0	
2694 Other	0	
2695 Other	0	
2696 Other	0	
2697 Other	0	
2698 Other	0	
2699 Total Other Expenses	0	0.0%
9950 Annual Surplus / (Deficit)	0	0.0%

2013-V01

FIR2013: Deseronto T**Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 1202

MAH Code: 51401

for the year ended December 31, 2013

Consolidated Statement of Financial Position

		Total All	Municipality's Share	% of Municipality's Share
		1	2	3
		\$	\$	%
Financial Assets				
0410	Cash and cash equivalents	0	0	0.0%
0420	Accounts Receivable	0	0	0.0%
0430	Investments	0	0	0.0%
0496	Other	0	0	0.0%
0497	Other	0	0	0.0%
0498	Other	0	0	0.0%
0499	Total Financial Assets	0	0	0.0%
Liabilities				
0610	Accounts Payable and accrued liabilities	0	0	0.0%
0620	Debt	0	0	0.0%
0630	Pensions and other employee benefits	0	0	0.0%
0640	Other accrued liabilities	0	0	0.0%
0650	Deferred Revenue	0	0	0.0%
0696	Other	0	0	0.0%
0697	Other	0	0	0.0%
0698	Other	0	0	0.0%
0699	Total Liabilities	0	0	0.0%
9910	Net Financial Assets (Net Debt)	0	0	0.0%
Non-Financial Assets				
0810	Tangible capital assets	0	0	0.0%
0820	Inventories of supplies	0	0	0.0%
0830	Prepaid expenses	0	0	0.0%
0896	Other	0	0	0.0%
0897	Other	0	0	0.0%
0898	Other	0	0	0.0%
0899	Total Non-Financial Assets	0	0	0.0%
9920	Accumulated Surplus/(Deficit)	0	0	0.0%
Accumulated Surplus Analysis				
1010	Equity in Tangible Capital Assets	0	0	0.0%
1020	Reserves and Reserve funds	0	0	0.0%
1030	General Surplus/(Deficit)	0	0	0.0%
1097	Other	0	0	0.0%
1098	Other	0	0	0.0%
1099	Accumulated Surplus/(Deficit)	0	0	0.0%

2013-V01

FIR2013: Deseronto T**Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 1202

MAH Code: 51401

for the year ended December 31, 2013

Consolidated Statement of Operations**REVENUES****Provincial**

	Total All 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Total All 3 %
1410 Ontario Works	0	0	0.0%
1411 Province of Ontario	0	0	0.0%
1420 Ontario Disability Support Program (ODSP)	0	0	0.0%
1430 Ontario Drug Benefit Program (ODB)	0	0	0.0%
1440 Child Care	0	0	0.0%
1450 Land Ambulance	0	0	0.0%
1460 Social Housing	0	0	0.0%
1497 Other	0	0	0.0%
1498 Other	0	0	0.0%
1499 Total Provincial Funding	0	0	0.0%

Federal

1610 Social Housing	0	0	0.0%
1611 Government of Canada	0	0	0.0%
1698 Other	0	0	0.0%
1699 Total Federal Funding	0	0	0.0%

Municipal Contributions

1810 Municipal Billings	0	0	0.0%
1898 Other	0	0	0.0%
1899 Total Municipal Contributions	0	0	0.0%

Other Revenues

2010 Investment Income	0	0	0.0%
2020 Deferred revenue earned	0	0	0.0%
2097 Other	0	0	0.0%
2098 Other	0	0	0.0%
2099 Total Other Revenues	0	0	0.0%

9930 Total Revenues	0	0	0.0%
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EXPENSES**Social Services**

2210 Ontario Works	0	0	0.0%
2220 Ontario Disability Support Program (ODSP)	0	0	0.0%
2230 Ontario Drug Benefit Program (ODB)	0	0	0.0%
2240 Child Care	0	0	0.0%
2250 Social Housing	0	0	0.0%
2260 Other	0	0	0.0%
2299 Total Social Services	0	0	0.0%

Health Services

2410 Land Ambulance	0	0	0.0%
2420 Public Health	0	0	0.0%
2430 Other	0	0	0.0%
2440 DSSAB Administration	0	0	0.0%
2496 Other	0	0	0.0%
2497 Other	0	0	0.0%
2498 Other	0	0	0.0%
2499 Total Health Services	0	0	0.0%

Other Expenses

2693 Other	0	0	0.0%
2694 Other	0	0	0.0%
2695 Other	0	0	0.0%
2696 Other	0	0	0.0%
2697 Other	0	0	0.0%
2698 Other	0	0	0.0%
2699 Total Other Expenses	0	0	0.0%

9940 Total All Expenses	0	0	0.0%
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9950 Annual Surplus / (Deficit)	0	0	0.0%
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FIR2013: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2013

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	3.00		
0210	Fire	0.00	21.00	0.00
0211	Uniform		21.00	
0212	Civilian			
0215	Police	0.00	0.00	0.00
0216	Uniform			
0217	Civilian			
0260	Court Security	0.00	0.00	0.00
0261	Uniform			
0262	Civilian			
0263	Prisoner Transportation	0.00	0.00	0.00
0264	Uniform			
0265	Civilian			
0220	Transit	1.00	5.00	
0225	Public Works	6.00		
0227	Ambulance	0.00	0.00	0.00
0228	Uniform			
0229	Civilian			
0230	Health Services			
0235	Homes for the Aged			
0240	Other Social Services			
0245	Parks and Recreation	2.00		6.00
0250	Libraries		3.00	
0255	Planning			
0290	Other		1.00	4.00
0298	Subtotal	12.00	30.00	10.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)			
Employees of Joint Local Boards				
0305	Administration			
0310	Fire	0.00	0.00	0.00
0311	Uniform			
0312	Civilian			
0315	Police	0.00	0.00	0.00
0316	Uniform			
0317	Civilian			
0360	Court Security	0.00	0.00	0.00
0361	Uniform			
0362	Civilian			
0363	Prisoner Transportation	0.00	0.00	0.00
0364	Uniform			
0365	Civilian			
0320	Transit			
0325	Public Works			
0327	Ambulance	0.00	0.00	0.00
0328	Uniform			
0329	Civilian			
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
0399	TOTAL	12.00	30.00	10.00

FIR2013: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2013

2. Selected investments of own sinking funds as at Dec. 31

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

3. Municipal procurement this year

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

4. Building permit information

	Number of Building Permits	Total Value of Building Permits
	1	2
	#	\$
1210 Residential properties		
1220 Multi-Residential properties		
1230 All other property classes		
1299 Subtotal	0	0

5. Insured value of physical assets

	1
	\$
1410 Buildings	
1420 Machinery and equipment	
1430 Vehicles	
1497 Other <input type="text"/>	
1498 Other <input type="text"/>	
1499 Subtotal	0

6. Total Dollar Losses due to Structural Fires

	1
	\$
1510 Losses due to structural fires, averaged over 3 yrs (2011 - 2013)	

2013-V01

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2013

7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Operating Expenses)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601	Policing services	Police	0420	488,941	OPP
1602	Solid waste pickup	Solid waste collection	0840	56,508	Waste Management of Canada
1603	Recycling pickup	Waste diversion	0860	28,559	Waste Management of Canada
1604					
1605					
1606					
1607					
1608					
1609					
1610					

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2013

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					
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0843					
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0846					
0847					
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0849					

2013-V01

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2013

(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				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%		

2013-V01

FIR2013: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2013

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2015

Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT		1
Debt Charges for the Current Year		\$
0210	Principal (SLC 74 3099 01)	167,392
0220	Interest (SLC 74 3099 02)	23,397
0299	Subtotal	190,789
Ontario Clean Water Agency Provincial Projects		
0410	Water projects - For this Municipality only (SLC 74 2810 03)	0
0420	Water projects - Share of integrated project(s) (SLC 74 2820 03)	0
0430	Wastewater projects - For this Municipality only (SLC 74 2830 03)	0
0440	Wastewater projects - Share of integrated project(s) (SLC 74 2840 03)	0
0499	Subtotal	0
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	190,789
Excluded Debt Charges		1
		\$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	190,789
Total Revenues		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	3,904,806
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	734,600
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	96,702
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	78,705
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	54,047
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	30,000
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	0
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	994,054
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	2,910,752
2620	25% of Net Revenues	727,688
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	536,899

2013-V01

FIR2013: Deseronto T

Schedule 83

Asmt Code: 1202

NOTES

MAH Code: 51401

for the year ended December 31, 2013

NOTES

0010 Schedule 10 :

0020 Schedule 12 :

0030 Schedule 40 :

0040 Schedule 51 :

0050 Schedule 53 :

0060 Schedule 54 :

0070 Schedule 60 :

0080 Schedule 70 :

0090 Schedule 74 :

0100 Schedule 75 :