

2004 FINANCIAL INFORMATION RETURN

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

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

Submitting: **FIR and MPMP**
Version: **2004-V01**

DECLARATION OF THE MUNICIPAL TREASURER

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

Schedule	Title	Completion
10	REVENUE FUND RECEIPTS	
12	CURRENT REVENUE FOR SPECIFIC FUNCTIONS	
20	TAXATION INFORMATION	
22	MUNICIPAL and SCHOOL BOARD TAXATION	
24	PAYMENTS-IN-LIEU of TAXATION	
26	TAXATION and PAYMENTS-IN-LIEU SUMMARY	
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	REVENUE FUND EXPENDITURES	
42	ADDITIONAL REVENUE FUND INFORMATION	
50	CAPITAL FUND OPERATIONS	
52	SOURCES of CAPITAL FUND FINANCING and EXPENDITURES	
60	CONTINUITY of RESERVES and RESERVE FUNDS	
70	CONSOLIDATED FINANCIAL POSITION	
72	CONTINUITY of TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES and COMMITMENTS	
80	STATISTICAL INFORMATION	
82	MUNICIPAL USER CHARGES	
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	Joanna Park CA
0022	Telephone	705-742-3418 ext. 249
0024	Fax	705-742-9775
0028	Email (Required)	icpark@collinsbarrow.com
0030	Website address of Municipality	
0091	Municipal Auditor	Robert Fisher FCA
0092	Municipal Audit Firm	Collins Barrow Kawarthas LLP
0090	Municipal Treasurer	Ron Cutway CA
0094	Date	26-May-2005

Signature of Municipal Treasurer

Signature	Date

	\$	
0050	Total Revenue Fund Receipts (SLC 10 9930 01)	2,662,754
0053	Total Exp. LESS Unfunded Liabilities (SLC 40 9910 15)	2,714,383
0054	Total Assets (SLC 70 9930 01)	1,067,159
0070	Outstanding In-Year Critical Errors	0

2004-V01

FIR2004: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 10 REVENUE FUND RECEIPTS for the year ended December 31, 2004

Revenue Fund Revenues		Own Purposes Revenue
		1
		\$
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	726,877
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	29,193
Ontario Unconditional Grants		
0610	Community reinvestment fund	325,000
0695	Other <input type="text"/>	
0696	Other <input type="text"/>	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	325,000
Conditional Grants		
0810	Ontario conditional grants (SLC 12 9910 01)	509,151
0820	Canada conditional grants (SLC 12 9910 02)	0
0899	Subtotal	509,151
1099	Revenue from other municipalities (SLC 12 9910 03)	0
1299	User fees and service charges (SLC 12 9910 04)	952,862
Licences, permits, rents, etc.		
1410	Trailer revenue and permits	
1420	Licences and permits	7,670
1430	Rents, concessions and franchises	3,600
1499	Subtotal	11,270
Fines and penalties		
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other fines	
1620	Penalties and interest on taxes	37,650
1699	Subtotal	37,650
Other revenue		
Investment income		
1810	From own funds	2,335
1820	From other	
1830	Donations	1,638
1840	Sale of publications, equipment, etc.	66,778
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1896	Other <input type="text"/>	
1897	Other <input type="text"/>	
1898	Other <input type="text"/>	
1899	Subtotal	70,751
9910	TOTAL Revenue fund revenues	2,662,754
Transfers from Own Funds		
3010	Contributions from capital fund (SLC 50 3410 01)	0
3020	Contributions from reserves, reserve funds and deferred revenue (SLC 60 1020 01 + 02 + 03)	0
9920	TOTAL Transfers	0
9930	TOTAL Revenue fund receipts	2,662,754
Continuity of Revenue Fund Balance		\$
5010	Accumulated net revenue (deficit), beginning of year	-51,340
5020	PLUS: Total revenue fund receipts (SLC 10 9930 01)	2,662,754
5042	LESS: Total revenue fund expenditures LESS Unfunded Liabilities (SLC 40 9910 15)	2,714,383
5050	PLUS: Adjustments for PSAB	
5060	PLUS: <input type="text"/>	
5090	Accumulated net revenue (deficit), end of year	-102,969
Continuity of Government Business Enterprise Equity		\$
6010	Government Business Enterprise Equity, beginning of year	0
6020	PLUS: Net Income for Government Business Enterprise for year	
6060	PLUS: <input type="text"/>	
6090	Government Business Enterprise Equity, end of year	0

2004-V01

FIR2004: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 12 CURRENT REVENUE FOR SPECIFIC FUNCTIONS

for the year ended December 31, 2004

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$
0299 General government	497,586			6,571
Protection services				
0410 Fire				525
0420 Police	3,950			968
0430 Conservation authority				
0440 Protective inspection and control				7,624
0450 Emergency measures				
0460 Provincial Offences Act (POA)				
0498 Other <input type="text"/>				
0499 Subtotal	3,950	0	0	9,117
Transportation services				
0610 Roadways				4,497
0620 Winter control				
0630 Transit				
0640 Parking				
0650 Street lighting				
0660 Air transportation				
0698 Other <input type="text"/>				
0699 Subtotal	0	0	0	4,497
Environmental services				
0810 Sanitary sewer system				
0820 Storm sewer system				
0830 Waterworks system				683,509
0840 Waste collection				37,977
0850 Waste disposal				
0860 Recycling				100
0898 Other <input type="text"/>				
0899 Subtotal	0	0	0	721,586
Health services				
1010 Public health services				
1020 Hospitals				
1030 Ambulance services				
1035 Ambulance dispatch				
1040 Cemeteries				9,480
1098 Other <input type="text"/>				
1099 Subtotal	0	0	0	9,480
Social and family services				
1210 General assistance				
1220 Assistance to aged persons				
1230 Child care				
1298 Other <input type="text"/>				
1299 Subtotal	0	0	0	0
1499 Social housing				
Recreation and cultural services				
1610 Parks				1,359
1620 Recreation programs				
1631 Recreation facilities - Golf Course, Marina, Ski Hill				
1634 Recreation facilities - Other				198,019
1640 Libraries	7,615			2,233
1650 Cultural services				
1698 Other <input type="text"/>				
1699 Subtotal	7,615	0	0	201,611
Planning and development				
1810 Planning and zoning				
1820 Commercial and industrial				
1830 Residential development				
1840 Agriculture and reforestation				
1850 Tile drainage/shoreline assistance				
1898 Other <input type="text"/>				
1899 Subtotal	0	0	0	0
9910 TOTAL	509,151	0	0	952,862

2004-V01

FIR2004: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 20

TAXATION INFORMATION

for the year ended December 31, 2004

General Information

1. Optional Property Classes in Effect

		2
		Y or N
0202	N New Multi-Residential	N
0205	G Parking Lot (Includes CX, CY, CZ)	N
0210	D Office Building	N
0215	S Shopping Centre	N
0220	L Large Industrial	N

2. 5% Capping Limit Program

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

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

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

Single / Lower-tier Municipalities Only

6. Property Tax Due Dates for Current Year

Installments	INTERIM Billing Installments		FINAL Billing Installments				
	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date		
2	3	4	5	6	7		
#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD		
1210	R Residential	2	20040226	20040428	2	20040628	20040826
1220	M Multi-Residential	2	20040226	20040428	2	20040830	20040930
1230	F Farmland	2	20040226	20040428	2	20040628	20040826
1240	T Managed Forest						
1250	C Commercial	2	20040226	20040428	2	20040830	20040930
1260	I Industrial	2	20040226	20040428	2	20040830	20040930
1270	P Pipeline	2	20040226	20040428	2	20040628	20040826
1298	Other <input type="text"/>						

2004-V01

FIR2004: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2004

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	<table border="1"> <tr> <th>Taxable Assessment</th> </tr> <tr> <td>60,315,350</td> </tr> </table>	Taxable Assessment	60,315,350	<table border="1"> <tr> <th>LT/ST Taxes</th> <th>UT Taxes</th> <th>Education Taxes</th> <th>TOTAL</th> </tr> <tr> <td>688,618</td> <td>251,786</td> <td>242,248</td> <td>1,182,652</td> </tr> </table>	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL	688,618	251,786	242,248	1,182,652
		Taxable Assessment											
60,315,350													
LT/ST Taxes	UT Taxes	Education Taxes	TOTAL										
688,618	251,786	242,248	1,182,652										

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	Taxable Assessment 7 \$	Tax Rates				Municipal Taxes			TOTAL 15 \$	
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	Education Taxes 14 \$		
2001	0	Deseronto T													
0010	RT	0	Residential	Full Occupied	1.000000	100%	51,502,740	1.127900%	0.412400%	0.296000%	1.836300%	580,899	212,397	152,448	945,744
0050	MT	0	Multi-Residential	Full Occupied	1.153500	100%	2,618,000	1.301000%	0.475700%	0.296000%	2.072700%	34,060	12,454	7,749	54,263
0110	FT	0	Farmland	Full Occupied	0.250000	100%	132,900	0.282000%	0.103100%	0.074000%	0.459100%	375	137	98	610
0210	CT	0	Commercial	Full Occupied	1.100000	100%	3,426,325	1.240700%	0.453700%	1.284100%	2.978500%	42,510	15,545	43,997	102,052
0270	CX	0	Commercial	Vacant Land	1.100000	70%	327,500	0.868500%	0.317600%	0.898900%	2.085000%	2,844	1,040	2,944	6,828
0510	IT	0	Industrial	Full Occupied	1.129200	100%	1,920,575	1.273600%	0.465700%	1.582500%	3.321800%	24,460	8,944	30,393	63,797
0515	IH	0	Industrial	Full Occupied, Shared PIL	1.129200	100%	6,200	1.273600%	0.465700%	1.582500%	3.321800%	79	29	98	206
0540	IU	0	Industrial	Excess Land	1.129200	65%	143,110	0.827900%	0.302700%	1.028600%	2.159200%	1,185	433	1,472	3,090
0710	PT	0	Pipeline	Full Occupied	0.821900	100%	238,000	0.927000%	0.339000%	1.280900%	2.546900%	2,206	807	3,049	6,062
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
9201							Subtotal					688,618	251,786	242,248	1,182,652

2004-V01

FIR2004: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2004

Municipal Taxes		Education Taxes	TOTAL
LT / ST	UT		
12	13	14	15
\$	\$	\$	\$
98		-98	0

4. ADJUSTMENTS TO TAXATION

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

5. SUPPLEMENTARY TAXES

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

6. AMOUNT LEVIED BY TAX RATE

9910 **TOTAL Levied by Tax Rate**

7. AMOUNTS ADDED TO TAX BILL

8005 Local improvements 0

8010 Sewer and water service charges 0

8015 Sewer and water connection charges 26,989

8020 Fire service charges 0

8025 Minimum tax (differential only) 0

8030 Municipal drainage charges 0

8035 Waste management collection charges 0

8040 Business improvement area 5,590

8097 Other 0

9890 **Subtotal** 32,579

8. OTHER TAXATION AMOUNTS

8045 Railway rights-of-way (RTC = W) 0

8050 Utility transmission and utility corridors (RTC = U) 0

8098 Other 0

9892 **Subtotal** 0

9. TOTAL AMOUNT LEVIED

9990 **TOTAL Levies**

8,762	604	579	9,945
-------	-----	-----	-------

697,478	252,390	242,729	1,192,597
---------	---------	---------	-----------

			0
			0
26,989			26,989
			0
			0
			0
			0
5,590			5,590
			0
32,579	0	0	32,579

			0
			0
			0
0	0	0	0

730,057	252,390	242,729	1,225,176
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2004-V01

FIR2004: Deseronto T

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Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2004

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

							PIL Assessment					LT/ST PILS	UT PILS	Education PILS	TOTAL
9299 TOTAL							1,298,500					15,738	5,755	13,486	34,979

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL	
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
LIST	LIST				%	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
2001	0	Deseronto T													
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	10,600	1.127900%	0.412400%	0.296000%	1.836300%				
1210	CF	0	Commercial	PIL: Full Occupied	1.100000	100%	979,900	1.240700%	0.453700%	1.284100%	2.978500%	12,158	4,446	12,583	29,187
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.100000	100%	211,000	1.240700%	0.453700%	0.000000%	1.694400%	2,618	957	0	3,575
1250	CV	0	Commercial	PIL: Excess Land	1.100000	70%	97,000	0.868500%	0.317600%	0.898900%	2.085000%	842	308	872	2,022
											0	0	0	0	
											0	0	0	0	
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											0	0	0	0	
											0	0	0	0	
9201						Subtotal	1,298,500					15,738	5,755	13,486	34,979

2004-V01

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2004

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910		TOTAL PILS Levied by Tax Rate			
		15,738	5,755	13,486	34,979
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input style="width: 100px;" type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 157, 158)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input style="width: 100px;" type="text"/>				0
9892	Subtotal	0	0	0	0
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990		TOTAL PILS Levied			
		15,738	5,755	13,486	34,979

2004-V01

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Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2004

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%	79.151%	0.309%	19.468%	1.072%	0.000%
Property Class Group	Taxable Asmt. (CVA) 16	Taxable Asmt. (Wtd & Disc CVA) 2	TOTAL Taxes 3	Municipal Taxes		Education Taxes 6	Distribution of Education Taxes in column 6 by School Board				
	\$	\$	\$	LT / ST 4	UT 5	\$	ENG - Public 7	FRE - Public 8	ENG - Separate 9	FRE - Separate 10	Other 11
0010 Residential	51,502,740	51,502,740	945,744	580,899	212,397	152,448	141,772	87	10,583	6	
0050 Multi-residential	2,618,000	3,019,863	54,263	34,060	12,454	7,749	7,450		299		
0110 Farmland	132,900	33,225	610	375	137	98	98				
0140 Managed Forests	0	0	0	0	0	0					
9110 Subtotal	54,253,640	54,555,828	1,000,617	615,334	224,988	160,295	149,320	87	10,882	6	0
0210 Commercial	3,753,825	4,021,133	108,880	45,354	16,585	46,941	37,154	145	9,138	503	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	3,753,825	4,021,133	108,880	45,354	16,585	46,941	37,154	145	9,138	503	0
0510 Industrial	2,069,885	2,280,754	67,093	25,724	9,406	31,963	25,299	99	6,223	343	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	2,069,885	2,280,754	67,093	25,724	9,406	31,963	25,299	99	6,223	343	0
0710 Pipelines	238,000	195,612	6,062	2,206	807	3,049	2,413	9	594	33	0
0810 Other Property Classes	0	0	0	0	0	0					
9160 Adj. for shared PIL properties			0	98	0	-98	-98				
9170 Supplementary Taxes			9,945	8,762	604	579	570		9		
9180 Total Levied by Rate			1,192,597	697,478	252,390	242,729	214,659	340	26,846	885	0
9190 Amts Added to Tax Bill			32,579	32,579	0	0					
9192 Other Taxation Amounts			0	0	0	0					
9199 TOTAL before Adj.	60,315,350	61,053,327	1,225,176	730,057	252,390	242,729	214,659	340	26,846	885	0
2. Payments-In-Lieu of Taxation						Part 3 contains Distribution of PILS by School Boards					
Property Class Group	PIL Asmt. (CVA) 16	PIL Asmt. (Wtd & Disc CVA) 2	Total PILS Levied 3	Municipal PILS		Education PILS 6					
	\$	\$	\$	LT / ST 4	UT 5	\$					
1010 Residential	10,600	10,600	195	120	44	31					
1050 Multi-residential	0	0	0	0	0	0					
1110 Farmland	0	0	0	0	0	0					
1140 Managed Forests	0	0	0	0	0	0					
9210 Subtotal	10,600	10,600	195	120	44	31					
1210 Commercial	1,287,900	1,384,680	34,784	15,618	5,711	13,455					
1310 Parking Lot	0	0	0	0	0	0					
1320 Office Building	0	0	0	0	0	0					
1340 Shopping Centre	0	0	0	0	0	0					
9220 Subtotal	1,287,900	1,384,680	34,784	15,618	5,711	13,455					
1510 Industrial	0	0	0	0	0	0					
1610 Large Industrial	0	0	0	0	0	0					
9230 Subtotal	0	0	0	0	0	0					
1718 Pipelines	0	0	0	0	0	0					
1810 Other Property Classes	0	0	0	0	0	0					
9270 Supplementary PILS			0	0	0	0					
9280 Total Levied by Rate			34,979	15,738	5,755	13,486					
9290 Amts Added to PILS			0	0	0	0					
9292 Other PIL Amounts			0	0	0	0					
9299 TOTAL before Adj.	1,298,500	1,395,280	34,979	15,738	5,755	13,486					

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Schedule 40
REVENUE FUND EXPENDITURES
 for the year ended December 31, 2004

	Salaries, Wages and Employee Benefits	Long Term Debt Charges (Interest)	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Subtotal	Long Term Debt Charges (Principal)	Transfers to Own Funds	Inter-Functional Adjustments	Allocation of Program Support *	Amounts for Unfunded Liabilities	TOTAL Expenditures	TOTAL Expenditures LESS Unfunded Liabilities	
	1	2	3	4	5	6	7	8	9	12	13	14	11	15	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
General government															
0240	Governance	33,166		8,676			41,842						41,842	41,842	
0250	Corporate Management	130,151					130,151						130,151	130,151	
0260	Program Support		11,372	128,818	80,074	11,645	232,169		92,801		-220,537		104,433	104,433	
0299	Subtotal	163,317	11,372	137,494	80,074	11,645	404,162	0	92,801	0	-220,537	0	276,426	276,426	
Protection services															
0410	Fire	44,828		49,933	2,304	440	96,305		7,597		11,022		114,924	114,924	
0420	Police	1,979		6,736	468,410		477,125				54,606		531,731	531,731	
0430	Conservation authority					5,725	5,725						5,725	5,725	
0440	Protective inspection and control	9,142		828	1,385	5,796	17,151				1,300		18,451	18,451	
0450	Emergency measures						0						0	0	
0460	Provincial Offences Act (POA)						0						0	0	
0498	Other						0						0	0	
0499	Subtotal	55,749	0	56,497	472,099	440	596,306	0	7,597	0	66,928	0	670,831	670,831	
Transportation services															
0610	Roadways	56,006		60,834		2,862	119,702		11,305		13,700		144,707	144,707	
0620	Winter control	68,454		8,089			76,543				8,760		85,303	85,303	
0630	Transit						0						0	0	
0640	Parking						0						0	0	
0650	Street lighting			19,941	5,763		25,704				2,942		28,646	28,646	
0660	Air transportation						0						0	0	
0698	Other						0						0	0	
0699	Subtotal	124,460	0	88,864	5,763	2,862	221,949	0	11,305	0	25,402	0	258,656	258,656	
Environmental services															
0810	Sanitary sewer system		30,374	77,871	217,493	4,656	330,394	58,780	4,660		34,337		428,171	428,171	
0820	Storm sewer system						0						0	0	
0830	Waterworks system		35,313	90,536	252,863	5,414	384,126	68,339	5,418		39,921		497,804	497,804	
0840	Waste collection				60,693		60,693				6,946		67,639	67,639	
0850	Waste disposal						0						0	0	
0860	Recycling			772	32,921		33,693				3,856		37,549	37,549	
0898	Other						0						0	0	
0899	Subtotal	0	65,687	169,179	563,970	10,070	808,906	127,119	10,078	0	85,060	0	1,031,163	1,031,163	
Health services															
1010	Public health services						0						0	0	
1020	Hospitals						0						0	0	
1030	Ambulance services						0						0	0	
1035	Ambulance dispatch						0						0	0	
1040	Cemeteries			2,768	13,292	33	20,260		2,549		1,842		24,651	24,651	
1098	Other						0						0	0	
1099	Subtotal	0	0	2,768	13,292	33	20,260	0	2,549	0	1,842	0	24,651	24,651	
Social and family services															
1210	General assistance						0						0	0	
1220	Assistance to aged persons						0						0	0	
1230	Child care						0						0	0	
1298	Other						0						0	0	
1299	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0	
1499	Social housing						0						0	0	
Recreation and cultural services															
1610	Parks			4,657			4,657				533		5,190	5,190	
1620	Recreation programs						0						0	0	
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill						0						0	0	
1634	Rec. Fac. - Other	127,600	8,821	124,095		4,896	268,412	16,680	2,621		28,879		316,592	316,592	
1640	Libraries	40,117		31,414	5,408	80	77,019			9,885	8,815		95,719	95,719	
1650	Cultural services						5,180						5,180	5,180	
1698	Other						0						0	0	
1699	Subtotal	167,717	8,821	160,166	5,408	4,976	355,268	16,680	12,506	0	38,227	0	422,681	422,681	
Planning and development															
1810	Planning and zoning			3,819	1,406		5,225				598		5,823	5,823	
1820	Commercial and Industrial			7,159	14,513		21,672				2,480		24,152	24,152	
1830	Residential development						0						0	0	
1840	Agriculture and reforestation						0						0	0	
1850	Tile drainage/shoreline assistance						0						0	0	
1898	Other						0						0	0	
1899	Subtotal	0	0	10,978	15,919	0	26,897	0	0	0	3,078	0	29,975	29,975	
5099	Non-Functionalized Amounts						0						0	0	
9910	TOTAL	511,243	85,880	625,946	1,156,525	30,026	2,433,748	143,799	136,836	0	0	0	2,714,383	2,714,383	

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

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Schedule 42 ADDITIONAL REVENUE FUND INFORMATION

for the year ended December 31, 2004

Additional information contained in Schedule 40

		1
		\$
Total of column 1 and 14 includes:		
5010	Salaries and wages	450,324
5020	Employee benefits	60,919
5030	Unfunded Liabilities pertaining to Post-Employment Benefits	
5099	Subtotal	511,243
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	
Total of columns 2 and 8 includes:		
5410	Payments to Ontario in respect of Downtown Revitalization Program loans	
5420	Accrued interest (Enter amount only if changes to the accrual basis were made in this reporting year)	
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
5910	Payments pertaining to the equalization of General Assistance in the GTA	
5920	Payments pertaining to the equalization of Social Housing in the GTA	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from revenue fund and approved by the OMB or C (Exclude debt charges reported in columns 2 and 8)	
Line 0610 of column 11 includes:		
6105	Storm water	
Line 0630 of column 11 includes:		
6110	Conventional transit services	
Line 0810 of column 11 includes:		
6210	Sanitary sewer collection	
6220	Sanitary sewer treatment and disposal	
6299	Subtotal	0
Line 0820 of column 11 includes:		
6410	Storm sewer collection	
6420	Storm sewer treatment and disposal	
6499	Subtotal	0
Line 0820 of column 11 includes:		
6510	Urban storm water management	
6520	Rural storm water management	
6599	Subtotal	0
Line 0830 of column 11 includes:		
6610	Waterworks treatment	
6620	Waterworks distribution	
6699	Subtotal	0

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Asmt Code: 1202
MAH Code: 51401

Schedule 42 ADDITIONAL REVENUE FUND INFORMATION

for the year ended December 31, 2004

		Expenditures to establish initial Unfunded Liability and Adjustments	Annual Expenditures related to Unfunded Liability
		1	2
		\$	\$
Total of column 14 includes:			
6810	Unfunded Post-Employment Benefits		
6820	Unfunded Solid Waste Landfill Closure and Post-Closure Liabilities		
6830	Accrued Interest		
6840	Construction Financing Debentures		
6890	Other <input type="text"/>		
6899	Subtotal	0	0
Additional information contained in Schedule 12 (CMSM's only)		1	
Total of column 3 includes:		\$	
8210	Revenue received from other municipalities for services delivered by CMSM		

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MAH Code: 51401

Schedule 50 CAPITAL FUND OPERATIONS

for the year ended December 31, 2004

SOURCES of CAPITAL FUND FINANCING

Capital Fund Revenues

		1
		\$
	Long term liabilities incurred	
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0225	Ontario Clean Water Agency (OCWA)	
0230	Tile drainage and shoreline property assistance programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Ontario Strategic Infrastructure Financing Authority (OSIFA)	
0298	Other <input type="text"/>	
0299	Subtotal	0
	Grants and loan forgiveness:	
0410	Ontario (SLC 52 9910 03)	68,200
0420	Canada (SLC 52 9910 04)	0
0499	Subtotal	68,200
0699	Other municipalities - Grants and fees (SLC 52 9910 05)	0
	Other financing:	
0810	Prepaid special charges	
0820	Proceeds from sale of land	
0830	Proceeds from sale of hydro utilities	
0840	Proceeds from sale of other capital assets	
	Investment income	
0850	From own funds	
0860	From other	
0870	Donations	8,000
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	8,000
9910	TOTAL Capital Fund Revenues	76,200
	Transfers from own funds to capital fund	
2010	Contributions from revenue fund (SLC 52 9910 01)	69,964
2020	Contribution from reserves, reserve funds and deferred revenue (SLC 52 9910 02)	0
9920	TOTAL Transfers from own funds to capital fund	69,964
9930	TOTAL Sources of capital financing	146,164

APPLICATIONS of CAPITAL FUND FINANCING

		\$
3098	Capital expenditures LESS Unfunded Liabilities (SLC 52 9910 09)	513,636
	Transfers of proceeds from long term liabilities to:	
3210	Other municipalities	
3220	Unconsolidated local boards	
3230	Individuals	
3299	Subtotal	0
	Transfers from capital fund to own funds	
3410	Transfers to revenue fund	
3420	Transfers to reserves, and discretionary reserve funds (SLC 60 0420 01 + 02 + 03)	0
3499	Subtotal	0
9940	TOTAL Applications of capital financing	513,636

2004-V01

FIR2004: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 50

CAPITAL FUND OPERATIONS

for the year ended December 31, 2004

CONTINUITY of CAPITAL FUND OPERATIONS

		1
		\$
5010	Capital fund balance, beginning of year	0
5020	PLUS: Total Sources of Capital Financing (SLC 50 9930 01)	146,164
5040	LESS: Total Applications of Capital Financing (SLC 50 9940 01)	513,636
5050	PLUS: Adjustments for PSAB	
5060	PLUS: <input type="text"/>	
5090	Capital fund balance, end of year	-367,472

Capital fund balance, end of year, reported in line 5090 is analyzed as follows:

		\$
5200	Unexpended Capital Financing	
	LESS: Unfinanced capital outlay to be recovered from:	
5410	Taxation or user charges within term of council	367,472
5420	Proceeds from long term liabilities	
5430	Transfers from reserves and reserve funds	
5498	Other <input type="text"/>	
5400	Unfinanced Capital Outlay	367,472
9950	Capital fund balance, end of year	-367,472

Total of line 3098 includes:

6010	Short term interest costs	\$

2004-V01

FIR2004: Deseronto T

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SOURCES OF CAPITAL FUND FINANCING AND EXPENDITURES

for the year ended December 31, 2004

		SOURCES of CAPITAL FUND FINANCING						Expenditures		
		Contributions from Own Funds		Capital Grants		Other Municipalities	Other Financing	Amounts for Unfunded Liabilities	CAPITAL Expenditures	CAPITAL Expenditures LESS Unfunded Liabilities
Revenue Fund	Reserves, Res. Funds, Deferred Rev.	Ontario	Canada	5	6					
1	2	3	4	5	6	8	7	9		
\$	\$	\$	\$	\$	\$	\$	\$	\$		
0299	General government	26,023		59,912					85,935	85,935
Protection services										
0410	Fire	7,597							7,597	7,597
0420	Police									0
0430	Conservation authority									0
0440	Protective inspection and control									0
0450	Emergency measures									0
0460	Provincial Offences Act (POA)									0
0498	Other									0
0499	Subtotal	7,597	0	0	0	0	0	0	7,597	7,597
Transportation services										
0610	Roadways	11,305					8,000		53,210	53,210
0620	Winter control									0
0630	Transit									0
0640	Parking									0
0650	Street lighting									0
0660	Air transportation									0
0698	Other									0
0699	Subtotal	11,305	0	0	0	0	8,000	0	53,210	53,210
Environmental services										
0810	Sanitary sewer system									0
0820	Storm sewer system									0
0830	Waterworks system	10,078						343,645	343,645	343,645
0840	Waste collection									0
0850	Waste disposal									0
0860	Recycling									0
0898	Other									0
0899	Subtotal	10,078	0	0	0	0	0	0	343,645	343,645
Health services										
1010	Public health services									0
1020	Hospitals									0
1030	Ambulance services									0
1035	Ambulance dispatch									0
1040	Cemeteries	2,549						2,549	2,549	2,549
1098	Other									0
1099	Subtotal	2,549	0	0	0	0	0	0	2,549	2,549
Social and family services										
1210	General assistance									0
1220	Assistance to aged persons									0
1230	Child care									0
1298	Other									0
1299	Subtotal	0	0	0	0	0	0	0	0	0
1499	Social housing									0
Recreation and cultural services										
1610	Parks									0
1620	Recreation programs									0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill									0
1634	Rec. Fac. - Other	2,621						2,621	2,621	2,621
1640	Libraries	9,791		8,288				18,079	18,079	18,079
1650	Cultural services									0
1698	Other									0
1699	Subtotal	12,412	0	8,288	0	0	0	0	20,700	20,700
Planning and development										
1810	Planning and zoning									0
1820	Commercial and industrial									0
1830	Residential development									0
1840	Agriculture and reforestation									0
1850	Tile drainage/shoreline assistance									0
1898	Other									0
1899	Subtotal	0	0	0	0	0	0	0	0	0
3699	Government Business Enterprise									0
5099	Non-Functionalized Amounts									0
9910	TOTAL	69,964	0	68,200	0	0	8,000	0	513,636	513,636

2004-V01

FIR2004: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2004

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
0299	Balance, beginning of year	25,536	0	232,187
Revenues				
0410	Contributions from revenue fund			66,872
0420	Contributions from capital fund			
0499	Subtotal	0	0	66,872
Development Charges Act				
0610	Non-discounted services			
0620	Discounted services			
0630	Credits utilized (Development Charges Act)			
0699	Subtotal Development Charges Act	0		
0810	Lot levies			
0820	Subdivider contributions	6,000		
0830	Recreational land (the Planning Act)			
Investment income				
0840	From own funds			
0850	From other			
0860	Gasoline Tax - Province			
9910	TOTAL Revenues	6,000	0	66,872
Expenditures				
1010	Transferred to capital fund			
1020	Transferred to revenue fund			
1030	Charges for long term liabilities - principal and interest			
1040	Development Charges Act - Credits utilized (Capital Fund)			
1050	Development Charges Act - Credits utilized (Revenue Fund)			
9920	TOTAL Expenditures	0	0	0
2099	Balance, end of year	31,536	0	299,059

FIR2004: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2004

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds			
5020	Contingencies			
	Ontario Clean Water Agency (OCWA) fund for renewals, etc.			
5030	Sewer			
5040	Water			
5050	Replacement of equipment			
5060	Sick leave			
5070	Insurance			
5080	Workplace Safety and Insurance Board (WSIB)			
5090	Post-employment benefits			
5630	Lot levies			
5660	Parking revenues			
5670	Debenture repayment			
5680	Exchange rate stabilization			
Current purposes				
5205	General government			154,607
5210	Protection services			
	Transportation services:			
5215	Roadways			
5220	Transit			
	Environmental services:			
5225	Sanitary sewer system			
5230	Storm sewer system			
5235	Waterworks system			99,406
5240	Waste collection			
5245	Waste disposal			
5250	Health services			
5255	Social and family services			
5260	Social housing			
	Recreation and cultural services:			
5265	Parks			
5271	Recreation facilities - Golf Course, Marina, Ski Hill			
5274	Recreation facilities - Other			
5275	Libraries			3,880
5280	Planning and development			
5290	Other <input type="text"/>			
Capital purposes				
5405	General government			35,346
5410	Protection services			
	Transportation services:			
5415	Roadways			
5420	Transit			
	Environmental services:			
5425	Sanitary sewer system			
5430	Storm sewer system			
5435	Waterworks system			
5440	Waste collection			
5445	Waste disposal			
5450	Health services			
5455	Social and family services			
5460	Social housing			
	Recreation and cultural services:			
5465	Parks			
5471	Recreation facilities - Golf Course, Marina, Ski Hill			
5474	Recreation facilities - Other			
5475	Libraries			5,820
5480	Planning and development			
5490	Other <input type="text"/>			
Obligatory reserve funds / Deferred revenue:				
5610	Development Charges Act - Non-discounted services			
5620	Development Charges Act - Discounted services			
5640	Subdivider contributions	18,107		
5650	Recreational land (the Planning Act)	13,429		
5690	Gasoline Tax			
9930	TOTAL	31,536	0	299,059

2004-V01

FIR2004: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 70 CONSOLIDATED FINANCIAL POSITION

for the year ended December 31, 2004

Financial Assets		1
		\$
0299	Cash and temporary investments	96,458
	Accounts receivable	
0410	Canada	30,761
0420	Ontario	494,512
0430	Upper-tier	14,655
0440	Other municipalities	
0450	School boards	15,955
0490	Other receivables	229,403
0499	Subtotal	785,286
	Taxes receivable	
0610	Current year's levies	107,855
0620	Previous year's levies	50,467
0630	Prior year's levies	23,452
0640	Penalties and interest	30,710
0690	LESS: Allowance for uncollectables	32,107
0699	Subtotal	180,377
	Investments *	
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other	
0829	Subtotal	0
	Debt Recoverable from Others	
0861	Municipalities	
0862	School Boards	
0863	Retirement Funds	
0864	Sinking Funds	
0865	Individuals	
0868	Other	
0845	Subtotal	0
	Other financial assets	
0830	Inventories held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	Subtotal	0
9910	TOTAL Financial Assets	1,062,121
	Other Assets	
1010	Inventories of materials and supplies, and prepaid expenses	5,038
9920	TOTAL Other Assets	5,038
9930	TOTAL Assets	1,067,159
8010	* Market value of Investments included in Line 0829	

2004-V01

FIR2004: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 70 CONSOLIDATED FINANCIAL POSITION

for the year ended December 31, 2004

Liabilities

		1
		\$
Temporary loans		
2010 Current purposes		387,378
Capital purposes:		
2020 Canada		
2030 Ontario		
2040 Other		
2099	Subtotal	387,378
Accounts payable and accrued liabilities		
2210 Canada		
2220 Ontario		
2230 Upper-tier		
2240 Other municipalities		
2250 School boards		
2260 Interest on debt		
2270 Trade accounts payable		198,179
2290 Other		542,603
2299	Subtotal	740,782
Deferred revenue		
2410 Obligatory reserve funds (SLC 60 2099 01)		31,536
2490 Other		78,845
2499	Subtotal	110,381
Long term liabilities		
2610 Debt issued		
2620 Debt payable to others		1,321,965
2630 Lease purchase agreements (Tangible capital leases)		8,720
2660 LESS: Debt issued on behalf of Government Business Enterprise		
2699	Subtotal	1,330,685
Solid Waste Management Facility Liabilities		
2799 Solid waste landfill closure and post-closure		
Post employment benefits		
2810 Accumulated sick leave		
2820 Accrued vacation pay		
2830 Accrued pensions payable		
2840 Accrued Workplace Safety and Insurance Board (WSIB) claims		
2898 Other		
2899	Subtotal	0
9940	TOTAL Liabilities	2,569,226
9945	TOTAL Financial Assets LESS Total Liabilities (Net Financial Assets)	-1,507,105

Municipal Position

		1
		\$
Fund balances		
Revenue fund		
5010 General revenue		-102,969
Special charges and special areas		
5026 Other		
5027 Other		
5028 Other		
5029 Other		
Local boards		
5030 Transit operations		
5035 Water operations		
5040 Sewer operations		
5045 Libraries		
5050 Cemeteries		
5055 Recreation, community centres and arenas		
5060 Business Improvement Area		
5076 Other		
5077 Other		
5078 Other		
5079 Other		
5099	Revenue fund balance	-102,969
5299	Capital fund balance (SLC 50 5090 01)	-367,472
5499	Reserves and Discretionary reserve funds balance (SLC 60 2099 02 + 03)	299,059
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
9950	TOTAL Fund balances	-171,382
LESS: Amounts to be recovered in future years		
5610 Long term liabilities		1,321,965
5615 Solid waste landfill closure and post-closure liabilities		
5620 Post employment benefits		
5630 Interest		
5640 Lease purchase agreements (Tangible Capital Leases)		8,720
5690 Other		
5699	Subtotal	1,330,685
6099	Municipal Position	-1,502,067
9960	TOTAL Liabilities and Municipal Position	1,067,159

2004-V01

FIR2004: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2004

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	245,566
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	1,225,176
0225	PLUS: Current Year Penalties and Interest	37,650
0240	LESS: Total cash collections (SLC 72 0699 09)	1,311,671
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	6,344
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="change in allowance"/>	-10,000
0290	Taxes receivable, end of year	180,377
Cash Collections		9
		\$
0610	Current year's tax	1,110,976
0620	Previous year's tax	152,070
0630	Penalties and interest	48,625
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	1,311,671

2004-V01

FIR2004: Deseronto T

Asmt Code: 1202

MAH Code: 51401

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

for the year ended December 31, 2004

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)	1,663	5	290	16	1,974	3,180	1,190	6,344	
1299	Discounts for Advance Payments (Mun. Act 345(10))								0	
1499	Tax Credit (Mun. Act 474.3)								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act					0			0	
1810	Rebates to Commercial properties (Mun. Act 362)					0			0	
1820	Rebates to Industrial properties (Mun. Act 362)					0			0	
1899	Subtotal	0	0	0	0	0	0	0	0	
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 <input type="text"/>					0			0	
2891	Other <input type="text"/>					0			0	
2899	Tax adjustments before allowances	1,663	5	290	16	1,974	3,180	1,190	6,344	

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

Additional Information										
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	213,027	335	26,556	869	0	240,786			

2004-V01

FIR2004: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2004

1. Debt burden of the municipality

		1
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	\$
0210	To Ontario and agencies	1,330,685
0220	To Canada and agencies	
0230	To Others	
0299	Subtotal	1,330,685
0499	PLUS: All debt assumed by the municipality from others	
	LESS: All debt assumed by others	
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0699	Subtotal	0
	LESS: Ontario Clean Water Agency (OCWA) debt retirement funds	
0810	Sewer	
0820	Water	
0899	Subtotal	0
	LESS: Own sinking funds (Actual balances)	
1010	General municipal	
1020	Enterprises and others	
1099	Subtotal	0
9910	TOTAL Debt burden of the municipality	1,330,685

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	764,000
1230	Long term bank loans	390,731
1240	Lease purchase agreements (Tangible capital leases)	8,720
1250	Mortgages	
1260	Ontario Clean Water Agency (OCWA)	
1270	Long term reserve fund loans	
1280	Construction Financing Debentures	
1298	Other <input type="text" value="Financial Integrity Fund"/>	167,234
9920	TOTAL Debt burden of the municipality	1,330,685

3. Debt burden of the municipality: Analysed by function

1405	General government	167,234
1410	Protection services	
	Transportation services:	
1415	Roadways	
1420	Transit	
	Environmental services:	
1425	Sanitary sewer system	
1430	Storm sewer system	
1435	Waterworks system	945,041
1440	Waste collection	
1445	Waste disposal	
1450	Health services	
1455	Social and family services	
1460	Social housing	
	Recreation and cultural services:	
1465	Parks	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - Other	218,410
1475	Libraries	
1480	Planning and development	
1490	Other long term liabilities	
9930	TOTAL Debt burden of the municipality	1,330,685

FIR2004: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2004

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

FIR2004: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2004

8. Contingent liabilities

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

9. Ontario Clean Water Agency Provincial Projects

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

10. Debt Charges for the current year

	Principal	Interest	Total
	1	2	3
	\$	\$	\$
Recovered from the consolidated revenue fund			
3012 General Tax Rates	16,680	20,193	
3014 Other	127,119	65,687	
3020 Recovered from reserve funds			
Recovered from unconsolidated entities:			
3030 Electricity			
3040 Gas			
3050 Telephone			
3097 Other <input type="text"/>			
3098 Other <input type="text"/>			
3099 TOTAL	143,799	85,880	
Line 3099 includes:			
3110 Lump sum (balloon) repayments of long term debt			
Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)			
3140 Debt charges for Lease purchase agreements (Tangible capital leases)	3,132	1,126	4,258
3150 Financing leases (not Tangible capital leases) beyond term of Council			
3199 TOTAL			4,258

11. Long term debt refinanced

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

2004-V01

FIR2004: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2004

12. Future principal and interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Revenue Fund		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2005	152,278	80,523						
3220	Year 2006	174,080	71,527						
3230	Year 2007	177,714	61,016						
3240	Year 2008	136,086	51,064						
3250	Year 2009	133,680	42,278						
3260	Years 2010 to 2014	513,956	74,661						
3270	Years 2015 onwards	42,891	2,562						
3280	Int. to be earned on sink. funds								
3290	Downtown Revital. Program								
3299	TOTAL	1,330,685	383,631	0	0	0	0	0	0

13. Other notes

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

FIR@mah.gov.on.ca

3601

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

2004-V01

FIR2004: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2004

1. Municipal workforce profile

Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #	Total Person Hours Worked 4 # of Hours
0205 Administration	2.00	2.00		4,177
0210 Fire	1.00			1,312
0215 Police				
0220 Transit				
0225 Public Works	2.00			4,565
0230 Health Services				
0235 Homes for the Aged				
0240 Other Social Services				
0245 Parks and Recreation	2.00		15.00	10,229
0250 Libraries		1.00		1,092
0255 Planning				
0290 Other	0.00	5.00		2,844
0298 Subtotal	7.00	8.00	15.00	24,219

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

Employees of Joint Local Boards

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

0399 TOTAL 7.00 8.00 15.00 24,219

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

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

3. Municipal procurement this year

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

4. Building permit information

	Number of Building Permits 1 #	Total Value of Building Permits 2 \$	Square metres of New Construction 3 m ²
1210 Residential properties	24	1,008,100	1,927
1220 Multi-Residential properties			
1230 All other property classes			
1299 Subtotal	24	1,008,100	1,927

1 Square Foot = 0.0929 m²

5. Insured value of physical assets

	1 \$
1410 Buildings	28,215,000
1420 Machinery and equipment	
1498 Other <input type="text"/>	
1499 Subtotal	28,215,000

6. Total Dollar Losses due to Structural Fires

	1 \$
1510 Losses due to structural fires, averaged over 3 yrs (2002 - 2004)	

2004-V01

FIR2004: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2004

7. Alternate service delivery arrangements

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

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

2004-V01

FIR2004: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2004

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

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

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Asmt Code: 1202

MAH Code: 51401

Schedule 82 MUNICIPAL USER CHARGES

for the year ended December 31, 2004

1. User Fee Revenues by Function

		User Fees and Service Charges		Percentage Change
		Previous Year	Current Year (\$12)	(Prev. Year to Current Year)
S12 Functional Headings		2	3	4
		\$	\$	%
0299	General government	10,707	6,571	-38.6%
Protection services				
0410	Fire	1,080	525	-51.4%
0420	Police	1,200	968	-19.3%
0430	Conservation authority	0	0	-
0440	Protective inspection and control	2,393	7,624	218.6%
0450	Emergency measures	0	0	-
0460	Provincial Offences Act (POA)	0	0	-
0498	Other [redacted]	0	0	-
0499	Subtotal	4,673	9,117	95.1%
Transportation services				
0610	Roadways	3,589	4,497	25.3%
0620	Winter control	0	0	-
0630	Transit	0	0	-
0640	Parking	0	0	-
0650	Street lighting	0	0	-
0660	Air transportation	0	0	-
0698	Other [redacted]	0	0	-
0699	Subtotal	3,589	4,497	25.3%
Environmental services				
0810	Sanitary sewer system	273,618	0	-100.0%
0820	Storm sewer system	0	0	-
0830	Waterworks system	377,201	683,509	81.2%
0840	Waste collection	0	37,977	100.0%
0850	Waste disposal	35,908	0	-100.0%
0860	Recycling	70	100	42.9%
0898	Other [redacted]	0	0	-
0899	Subtotal	686,797	721,586	5.1%
Health services				
1010	Public health services	0	0	-
1020	Hospitals	0	0	-
1030	Ambulance services	0	0	-
1035	Ambulance dispatch	0	0	-
1040	Cemeteries	9,232	9,480	2.7%
1098	Other [redacted]	0	0	-
1099	Subtotal	9,232	9,480	2.7%
Social and family services				
1210	General assistance	0	0	-
1220	Assistance to aged persons	0	0	-
1230	Child care	0	0	-
1298	Other [redacted]	0	0	-
1299	Subtotal	0	0	-
1499	Social housing	0	0	-
Recreation and cultural services				
1610	Parks	0	1,359	100.0%
1620	Recreation programs	0	0	-
1631	Recreation facilities - Golf Course, Marina, Ski Hill	0	0	-
1634	Recreation facilities - Other	172,955	198,019	14.5%
1640	Libraries	1,213	2,233	84.1%
1650	Cultural services	0	0	-
1698	Other [redacted]	0	0	-
1699	Subtotal	174,168	201,611	15.8%
Planning and development				
1810	Planning and zoning	1,300	0	-100.0%
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 [redacted]	0	0	-
1899	Subtotal	1,300	0	-100.0%
9910	TOTAL	890,466	952,862	7.0%

2004-V01

FIR2004: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 82 MUNICIPAL USER CHARGES

for the year ended December 31, 2004

2. Detailed information of NEW user fees only

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

S12 Functional Heading	S12 Line Number	Description of Program or Service	Min. Rate (per Unit)	Max. Rate (per Unit)	Unit of Measure	Annual Revenue	Comments
1	2	3	4	5	6	7	8
LIST	#		\$	\$	LIST	\$	
5001							
5002							
5003							
5004							
5005							
5006							
5007							
5008							
5009							
5010							
5011							
5012							
5013							
5014							
5015							
5016							
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5039							
5040							
5041							
5042							
5043							
5044							
5045							
5046							
5047							
5048							
5049							
5999							
6099							
9920							
Subtotal						0	
Other User Fees						952,862	
TOTAL User fees and service charges						952,862	