

# 2016 FINANCIAL INFORMATION RETURN

Municipality: **Prescott and Russell UCo**  
Tier: **Upper-Tier**  
Area: **Prescott and Russell UCo**

MSO Office:  
Asmt Code:  
MAH Code:

Submitting:  
Version:

## DECLARATION OF THE MUNICIPAL TREASURER

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

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For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.

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

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

0020	Name . . . . .	Julie Ménard-Brault
0022	Telephone . . . . .	613-675-4661 ext 2500
0024	Fax . . . . .	613-675-4547
0028	Email (Required) . . . . .	jmbraut@prescott-russell.on.ca
0030	Website address of Municipality . . . . .	www.prescott-russell.on.ca
0091	Municipal Auditor . . . . .	Gary Hoffman
0092	Municipal Audit Firm . . . . .	Deloitte
0095	Municipal Auditor's Email (Required) . . . . .	gahoffman@deloitte.ca
0090	Municipal Treasurer . . . . .	Julie Ménard-Brault
0093	Municipal Treasurer's Email (Required) . . . . .	jmbraut@prescott-russell.on.ca
0094	Date . . . . .	3/21/2018

### Signature of Municipal Treasurer

Signature	Date

0070	Outstanding In-Year Critical Errors . . . . .	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen . . . . .	INDIRECT
0077	Method used to allocate Program Support to other functions in Schedule 40 . . . . .	Other Method (Please describe below)
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support . . . . .	Financial Cost allocated by % of 2015 actual cost

Municipal Data	Data Source
1	2
(#)	(List)
0040 Households . . . . .	MPAC
0041 Population . . . . .	Stats Can
0042 Youth Population . . . . .	Stats Can

# FIR2016: Prescott and Russell UCo

# Schedule 10

Asmt Code: 0200  
MAH Code: 67000

## CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2016

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) . . . . .	39,992,905
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	228,378
9940	<b>Subtotal</b>	40,221,283
0510	Estimated tax revenue . . . . .	
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	0
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
0699	<b>Subtotal</b>	0
	<b>Conditional Grants</b>	
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	35,799,463
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	327,221
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	2,332,358
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06) . . . . .	35,559
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01) . . . . .	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01) . . . . .	1,901,027
0899	<b>Subtotal</b>	40,395,628
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07) . . . . .	0
1099	Revenue from other municipalities (SLC 12 9910 03) . . . . .	3,486,945
1299	<b>Total User Fees and Service Charges</b> (SLC 12 9910 04) . . . . .	7,044,040
	<b>Licences, permits, rents, etc.</b>	
1410	Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	59,075
1430	Rents, concessions and franchises . . . . .	
1431	Royalties . . . . .	
1432	Green Energy . . . . .	
1498	Other . . . . .	
1499	<b>Subtotal</b>	59,075
	<b>Fines and penalties</b>	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i> . . . . .	1,753,448
1610	Other fines . . . . .	
1620	Penalties and interest on taxes . . . . .	
1698	Other . . . . .	
1699	<b>Subtotal</b>	1,753,448
	<b>Other revenue</b>	
1805	Investment income . . . . .	221,420
1806	Interest earned on reserves and reserve funds . . . . .	72,411
1811	Gain/Loss on sale of land & capital assets . . . . .	35,304
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 . . . . .	14,836
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 . . . . .	
1891	Other . . . . .	
1892	Other . . . . .	
1893	Other . . . . .	
1894	Other . . . . .	
1895	Other . . . . .	
1896	Other . . . . .	
1897	Other . . . . .	
1898	Other . . . . .	
1899	<b>Subtotal</b>	343,971
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	
9910	<b>TOTAL Revenues</b>	93,304,390

**FIR2016: Prescott and Russell UCo**

**Schedule 10**

Asmt Code: 0200  
MAH Code: 67000

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**  
for the year ended December 31, 2016

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	93,304,390
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	91,868,955
2030	PLUS: . . . . .	
2040	PLUS: . . . . .	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	1,435,435
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	112,652,702
2061	Prior period adjustments . . . . .	
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	112,652,702
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01). . . . .	114,088,137

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

<u>Total of line 0899 includes:</u>		1
<b>Provincial Gas Tax Funding</b>		\$
4018	Provincial Gas Tax for Transit operating expenses. . . . .	
4019	Provincial Gas Tax for Transit capital expenses. . . . .	
4020	Provincial Gas Tax . . . . .	0

<u>Total of line 0899 includes:</u>		1
<b>Canada Gas Tax Funding</b>		\$
4025	General Government . . . . .	
Transportation Services:		
4030	Roads - Paved . . . . .	1,901,027
4031	Roads - Unpaved . . . . .	
4032	Roads - Bridges and Culverts . . . . .	
4033	Roadways - Traffic Operations & Roadside . . . . .	
4040	Transit - Conventional . . . . .	
4041	Transit - Disabled & special needs . . . . .	
4045	Air transportation . . . . .	
4046	Other . . . . .	
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 . . . . .	
4075	Recreation Facilities - All Other . . . . .	
4076	Cultural services . . . . .	
4080	Commercial and industrial . . . . .	
4099	Canada Gas Tax . . . . .	1,901,027

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## Schedule 12 GRANTS, USER FEES AND SERVICE CHARGES for the year ended December 31, 2016

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
0299 General government			180,337	421,443			
<b>Protection services</b>							
0410 Fire							
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	8,175						
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	8,175	0	0	0	0	0	0
<b>Transportation services</b>							
0611 Roads - Paved	409,792				327,221		
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							
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other Administration	9,599		3,232,733	73,651			
0699 Subtotal	419,391	0	3,232,733	73,651	327,221	0	0
<b>Environmental services</b>							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission							
0840 Solid waste collection							
0850 Solid waste disposal							
0860 Waste diversion							
0898 Other							
0899 Subtotal	0	0	0	0	0	0	0
<b>Health services</b>							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services	6,620,655		5,096	35,740			
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
1099 Subtotal	6,620,655	0	5,096	35,740	0	0	0
<b>Social and family services</b>							
1210 General assistance	14,111,859			81,747			
1220 Assistance to aged persons	6,681,523			3,224,611			
1230 Child care	7,562,182			657,312			
1298 Other							
1299 Subtotal	28,355,564	0	0	3,963,670	0	0	0
<b>Social Housing</b>							
1410 Public Housing	238,949	1,188,339		1,541,501		35,559	
1420 Non-Profit/Cooperative Housing		1,082,202					
1430 Rent Supplement Programs	149,365	61,817					
1497 Other							
1498 Other							
1499 Subtotal	388,314	2,332,358	0	1,541,501	0	35,559	0
<b>Recreation and cultural services</b>							
1610 Parks							
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other	4,211		1,841	4,653			
1640 Libraries							
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	4,211	0	1,841	4,653	0	0	0
<b>Planning and development</b>							
1810 Planning and zoning			62,771	154,770			
1820 Commercial and industrial	1,576		4,167	13,622			
1830 Residential development							
1840 Agriculture and reforestation	1,577			834,990			
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	3,153	0	66,938	1,003,382	0	0	0
1910 Other							
9910 TOTAL	35,799,463	2,332,358	3,486,945	7,044,040	327,221	35,559	0

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## Schedule 20 TAXATION INFORMATION for the year ended December 31, 2016

### 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 . . . . .	Y
0225	Other <input type="text"/> . . . . .	N

#### 2. Capping Parameters and Results

	Decrease - Percentage Retained	Tax Adjustment - Increases	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	10	11
	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential . . . . .	0.0%	0	0	0.0%	0.0%	0	0	N	N
0330	C Commercial . . . . .	64.1%	5,820	0	10.0%	10.0%	500	50	Y	Y
0340	I Industrial . . . . .	0.0%	29,094	-16,051	10.0%	10.0%	500	50	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	3	4	5	6	7
Y or N	#	\$	%	\$	%
0610	C Commercial . . . . .	N			
0611	G Parking Lot . . . . .	N			
0612	D Office Building . . . . .	N			
0613	S Shopping Centre . . . . .	N			
0620	I Industrial . . . . .	N			
0621	L Large Industrial . . . . .	N			

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

Phase-In Program in Effect?	Year Current Phase-In Initiated	Term of Current Phase-In
2	3	4
Y or N	Year	# of Yrs
0805	R Residential . . . . .	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) . . . . .
	40.0%

#### 6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

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

2016-V1.03

# FIR2016: Prescott and Russell UCo

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# Schedule 22

## MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2016

### 1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		10,154,063,587	0	39,168,535	0	39,168,535

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL	
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes		
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$	
2001	0	Prescott and Russell UCo														
0010	RT	0	Residential	Full Occupied	1.000000	100%	8,050,449,804	8,050,449,804		0.400256%		0.400256%	0	32,222,408	0	32,222,408
0012	RH	0	Residential	Full Occupied, Shared PIL	1.000000	100%	778,400	778,400		0.400256%		0.400256%	0	3,116	0	3,116
0027	RD	0	Residential	Education Only	1.000000	100%	801,000	801,000		0.000000%		0.000000%	0	0	0	0
0046	RL	0	Residential	Upper Tier & Education Only	1.000000	100%	425,000	425,000		0.400256%		0.400256%	0	1,701	0	1,701
0050	MT	0	Multi-Residential	Full Occupied	2.043247	100%	102,982,420	102,982,420		0.817822%		0.817822%	0	842,213	0	842,213
0110	FT	0	Farmland	Full Occupied	0.250000	100%	1,224,753,106	1,224,753,106		0.100064%		0.100064%	0	1,225,537	0	1,225,537
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	15,841,300	15,841,300		0.100064%		0.100064%	0	15,851	0	15,851
0210	CT	0	Commercial	Full Occupied	1.440999	100%	457,599,193	457,599,193		0.576768%		0.576768%	0	2,639,286	0	2,639,286
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.440999	100%	770,000	770,000		0.576768%		0.576768%	0	4,441	0	4,441
0240	CU	0	Commercial	Excess Land	1.440999	70%	3,615,668	3,615,668		0.403738%		0.403738%	0	14,598	0	14,598
0270	CX	0	Commercial	Vacant Land	1.440999	70%	20,374,600	20,374,600		0.403738%		0.403738%	0	82,260	0	82,260
0310	GT	0	Parking Lot	Full Occupied	1.440999	100%	264,500	264,500		0.576768%		0.576768%	0	1,526	0	1,526
0340	ST	0	Shopping Centre	Full Occupied	1.440999	100%	17,358,600	17,358,600		0.576768%		0.576768%	0	100,119	0	100,119
0350	SU	0	Shopping Centre	Excess Land	1.440999	70%	145,510	145,510		0.403738%		0.403738%	0	587	0	587
0510	IT	0	Industrial	Full Occupied	3.082509	100%	42,064,251	42,064,251		1.227595%		1.227595%	0	516,379	0	516,379
0515	IH	0	Industrial	Full Occupied, Shared PIL	3.082509	100%	530,600	530,600		1.227595%		1.227595%	0	6,514	0	6,514
0540	IU	0	Industrial	Excess Land	3.082509	70%	763,185	763,185		0.859317%		0.859317%	0	6,558	0	6,558
0545	IK	0	Industrial	Excess Land, Shared PIL	3.082509	70%	4,000	4,000		0.859317%		0.859317%	0	34	0	34
0570	IX	0	Industrial	Vacant Land	3.082509	70%	5,674,823	5,674,823		0.859317%		0.859317%	0	48,765	0	48,765
0575	IJ	0	Industrial	Vacant Land, Shared PIL	3.082509	70%	39,500	39,500		0.859317%		0.859317%	0	339	0	339
0610	LT	0	Large Industrial	Full Occupied	4.142185	100%	10,757,387	10,757,387		1.649607%		1.649607%	0	177,455	0	177,455
0620	LU	0	Large Industrial	Excess Land	4.142185	70%	317,645	317,645		1.154725%		1.154725%	0	3,668	0	3,668
0710	PT	0	Pipeline	Full Occupied	1.415789	100%	23,764,000	23,764,000		0.566678%		0.566678%	0	134,665	0	134,665
2140	JT	0	Industrial, NConstr.	Full Occupied	3.082509	100%	14,399,605	14,399,605		1.227595%		1.227595%	0	176,769	0	176,769
2145	JU	0	Industrial, NConstr.	Excess Land	3.082509	70%	312,300	312,300		0.859317%		0.859317%	0	2,684	0	2,684
2235	KT	0	Large Ind., NConstr.	Full Occupied	4.142185	100%	2,654,000	2,654,000		1.649607%		1.649607%	0	43,781	0	43,781
2240	KU	0	Large Ind., NConstr.	Excess Land	4.142185	70%	37,000	37,000		1.154725%		1.154725%	0	427	0	427
2440	XT	0	Commercial, NConstr.	Full Occupied	1.440999	100%	135,020,687	135,020,687		0.576768%		0.576768%	0	778,756	0	778,756
2445	XU	0	Commercial, NConstr.	Excess Land	1.440999	70%	3,265,013	3,265,013		0.403738%		0.403738%	0	13,182	0	13,182
2635	YT	0	Office Build., NConstr.	Full Occupied	1.440999	100%	2,149,000	2,149,000		0.576768%		0.576768%	0	12,395	0	12,395
2835	ZT	0	Shopp. Centre, NConstr.	Full Occupied	1.440999	100%	15,784,330	15,784,330		0.576768%		0.576768%	0	91,039	0	91,039
2840	ZU	0	Shopp. Centre, NConstr.	Excess Land	1.440999	70%	367,160	367,160		0.403738%		0.403738%	0	1,482	0	1,482
9201			Subtotal				10,154,063,587	10,154,063,587					0	39,168,535	0	39,168,535

2016-V1.03

# FIR2016: Prescott and Russell UCo

Asmt Code: 0200

MAH Code: 67000

## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2016

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .				0
<b>5. SUPPLEMENTARY TAXES</b>					
9799	Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .		830,218		830,218
<b>6. AMOUNT LEVIED BY TAX RATE</b>					
9910		<b>TOTAL Levied by Tax Rate</b>			
		0	39,998,753	0	39,998,753
<b>7. AMOUNTS ADDED TO TAX BILL</b>					
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	<b>Subtotal</b>	0	0	0	0
<b>8. OTHER TAXATION AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) . . . . .				0
8098	Other <input type="text"/>				0
9892	<b>Subtotal</b>	0	0	0	0
<b>9. TOTAL AMOUNT LEVIED</b>					
9990		<b>TOTAL Levies</b>			
		0	39,998,753	0	39,998,753

# FIR2016: Prescott and Russell UCo

Asmt Code: 0200  
MAH Code: 67000

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2016

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		39,589,729	0	213,481	0	213,481

KIC DTON LIST	Tax Rate 1 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	TOTAL	
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	PILS 14 \$	TOTAL 15 \$	
2001	0	Prescott and Russell UCo														
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	8,800	8,800		0.400256%		0.400256%	0	35	0	35
1015	RP	0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	122,500	122,500		0.400256%		0.400256%	0	490	0	490
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	7,471,500	7,471,500		0.400256%		0.400256%	0	29,905	0	29,905
1210	CF	0	Commercial	PIL: Full Occupied	1.440999	100%	20,334,284	20,334,284		0.576768%		0.576768%	0	117,282	0	117,282
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.440999	100%	8,890,700	8,890,700		0.576768%		0.576768%	0	51,279	0	51,279
1250	CV	0	Commercial	PIL: Excess Land	1.440999	70%	168,500	168,500		0.403738%		0.403738%	0	680	0	680
1290	CZ	0	Commercial	PIL: Vacant Land, 'General' Only	1.440999	70%	693,400	693,400		0.403738%		0.403738%	0	2,800	0	2,800
1520	IG	0	Industrial	PIL: 'General' Only (No Educ.)	3.082509	100%	7,800	7,800		1.227595%		1.227595%	0	96	0	96
4410	XF	0	Commercial, NConstr.	PIL: Full Occupied	1.440999	100%	1,892,245	1,892,245		0.576768%		0.576768%	0	10,914	0	10,914
													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			39,589,729	39,589,729					0	213,481	0	213,481



# FIR2016: Prescott and Russell UCo

Asmt Code: 0200

MAH Code: 67000

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2016

		Municipal PILS		Education	TOTAL
		LT / ST	UT	PILS	
		12	13	14	15
		\$	\$	\$	\$
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>					
9799	Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .				0
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>					
9910	TOTAL PILS Levied by Tax Rate	0	213,481	0	213,481
<b>6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU</b>					
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	<b>Subtotal</b>	0	0	0	0
<b>7. OTHER PAYMENTS-IN-LIEU AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises . . . . .		11,082		11,082
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) . . . . .		2,310		2,310
8060	Hydro-electric Power Dams - from Province . . . . .		1,505		1,505
8098	Other <input type="text"/>				0
9892	<b>Subtotal</b>	0	14,897	0	14,897
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990	TOTAL PILS Levied	0	228,378	0	228,378

# FIR2016: Prescott and Russell UCo

Asmt Code: 0200

MAH Code: 67000

# Schedule 26

## TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2016

### 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)						0.000%	0.000%	0.000%	0.000%	0.000%	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 \$	7 \$	8 \$	9 \$	10 \$	11 \$
0010 Residential	8,052,454,204	8,052,454,204	8,052,454,204	8,052,454,204	32,227,225	0	32,227,225	0					
0050 Multi-residential	102,982,420	210,418,521	102,982,420	210,418,521	842,213	0	842,213	0					
0110 Farmland	1,224,753,106	306,188,277	1,224,753,106	306,188,277	1,225,537	0	1,225,537	0					
0140 Managed Forests	15,841,300	3,960,325	15,841,300	3,960,325	15,851	0	15,851	0					
<b>9110 Subtotal</b>	<b>9,396,031,030</b>	<b>8,573,021,326</b>	<b>9,396,031,030</b>	<b>8,573,021,326</b>	<b>34,310,826</b>	<b>0</b>	<b>34,310,826</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Commercial	482,359,461	684,708,515	482,359,461	684,708,515	2,740,585	0	2,740,585	0	0	0	0	0	0
0215 Commercial New Construction	138,285,700	197,858,091	138,285,700	197,858,091	791,938	0	791,938	0	0	0	0	0	0
0310 Parking Lot	264,500	381,144	264,500	381,144	1,526	0	1,526	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 Construction	2,149,000	3,096,707	2,149,000	3,096,707	12,395	0	12,395	0	0	0	0	0	0
0340 Shopping Centre	17,504,110	25,160,501	17,504,110	25,160,501	100,706	0	100,706	0	0	0	0	0	0
0345 Shopping Centre New Construction	16,151,490	23,115,558	16,151,490	23,115,558	92,521	0	92,521	0	0	0	0	0	0
<b>9120 Subtotal</b>	<b>656,714,261</b>	<b>934,320,516</b>	<b>656,714,261</b>	<b>934,320,516</b>	<b>3,739,671</b>	<b>0</b>	<b>3,739,671</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0510 Industrial	49,076,359	145,284,526	49,076,359	145,284,526	578,589	0	578,589	0	0	0	0	0	0
0515 Industrial New Construction	14,711,905	45,060,779	14,711,905	45,060,779	179,453	0	179,453	0	0	0	0	0	0
0610 Large Industrial	11,075,032	45,480,108	11,075,032	45,480,108	181,123	0	181,123	0	0	0	0	0	0
0615 Large Industrial New Construction	2,691,000	11,100,642	2,691,000	11,100,642	44,208	0	44,208	0	0	0	0	0	0
<b>9130 Subtotal</b>	<b>77,554,296</b>	<b>246,926,055</b>	<b>77,554,296</b>	<b>246,926,055</b>	<b>983,373</b>	<b>0</b>	<b>983,373</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0710 Pipelines	23,764,000	33,644,810	23,764,000	33,644,810	134,665	0	134,665	0	0	0	0	0	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	0	0	0					
9170 Supplementary Taxes					830,218	0	830,218	0					
<b>9180 Total Levied by Rate</b>					<b>39,998,753</b>	<b>0</b>	<b>39,998,753</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9190 Amts Added to Tax Bill					0	0	0	0					
9192 Other Taxation Amounts					0	0	0	0					
<b>9199 TOTAL before Adj.</b>	<b>10,154,063,587</b>	<b>9,787,912,708</b>	<b>10,154,063,587</b>	<b>9,787,912,708</b>	<b>39,998,753</b>	<b>0</b>	<b>39,998,753</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 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	7,602,800	7,602,800	7,602,800	7,602,800	30,430	0	30,430	0
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
<b>9210 Subtotal</b>	<b>7,602,800</b>	<b>7,602,800</b>	<b>7,602,800</b>	<b>7,602,800</b>	<b>30,430</b>	<b>0</b>	<b>30,430</b>	<b>0</b>
1210 Commercial	30,086,884	42,982,571	30,086,884	42,982,571	172,041	0	172,041	0
1215 Commercial New Construction	1,892,245	2,726,723	1,892,245	2,726,723	10,914	0	10,914	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 Construction	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construction	0	0	0	0	0	0	0	0
<b>9220 Subtotal</b>	<b>31,979,129</b>	<b>45,709,294</b>	<b>31,979,129</b>	<b>45,709,294</b>	<b>182,955</b>	<b>0</b>	<b>182,955</b>	<b>0</b>
1510 Industrial	7,800	24,044	7,800	24,044	96	0	96	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 Construction	0	0	0	0	0	0	0	0
<b>9230 Subtotal</b>	<b>7,800</b>	<b>24,044</b>	<b>7,800</b>	<b>24,044</b>	<b>96</b>	<b>0</b>	<b>96</b>	<b>0</b>
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
<b>9280 Total Levied by Rate</b>					<b>213,481</b>	<b>0</b>	<b>213,481</b>	<b>0</b>
9290 Amts Added to PILS					0	0	0	0
9292 Other PIL Amounts					14,897	0	14,897	0
<b>9299 TOTAL before Adj.</b>	<b>39,589,729</b>	<b>53,336,137</b>	<b>39,589,729</b>	<b>53,336,137</b>	<b>228,378</b>	<b>0</b>	<b>228,378</b>	<b>0</b>

Part 3 contains Distribution of PILS by School Boards



# FIR2016: Prescott and Russell UCo

Asmt Code: 0200

MAH Code: 67000

## Upper-Tier ONLY Schedule 28

### UPPER-TIER ENTITLEMENTS

for the year ended December 31, 2016

Upper-tier Entitlements from Lower-tiers

	Lower-Tier Municipality	MAH Code	Asmt Code	General Purpose Levy	Upper-Tier Special Area Levies (Total)	Supplementary Taxes	Amounts Added to Tax Bills	Other Taxation Amounts	Payments - In - Lieu	5% Capping Limit Adjustment	PLUS: UT Tax Adjust. Applied to Taxation	LESS: UT Tax Adjust. Recovered from Allowances	TOTAL
	1	2	3	4	5	6	7	13	8	9	10	11	12
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0201	Clarence-Rockland C	67101	0316	11,008,946		260,064			25,675	1,225			11,295,910
0202	Hawkesbury T	67401	0208	3,847,368		45,230			48,313	17,809			3,958,720
0203	Casselman V	67502	0302	1,762,709		8,677			10,308	126			1,781,820
0204	East Hawkesbury Tp	67606	0201	1,526,109		11,157			29,979	783			1,568,028
0205	Russell Tp	67611	0306	8,003,442		343,035			30,701	1,583			8,378,761
0206	Alfred and Plantagenet Tp	67612	0231	3,657,587		66,784			30,899	-13,312			3,741,958
0207	Champlain Tp	67613	0209	3,787,092		36,490			20,763	2,131			3,846,476
0208	The Nation M	67614	0212	5,575,282		58,781			30,235	-16,193			5,648,105
0209			-										0
0210			-										0
0211			-										0
0212			-										0
0213			-										0
0214			-										0
0215			-										0
0216			-										0
0217			-										0
0218			-										0
0219			-										0
0220			-										0
0221			-										0
0222	Hydro - Electric Power Dams								1,505				1,505
0299	TOTAL Upper-Tier Entitlement			39,168,535	0	830,218	0	0	228,378	-5,848	0	0	40,221,283

2016-V1.03

# FIR2016: Prescott and Russell UCo

Asmt Code: 0200

MAH Code: 67000

## CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2016

### Schedule 40

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General government</b>												
0240	Governance . . . . .	207,558		56,924	1,000		680,000		945,482		49,578	995,060
0250	Corporate Management . . . . .	434,547		881,158	1,408,419	134	940	3,924	2,729,122	103,088	93,235	2,925,445
0260	Program Support . . . . .	3,274,404		994,172	939,193	2,339		309,833	5,519,941	-961,165	-4,248,943	309,833
0299	<b>Subtotal</b>	3,916,509	0	1,932,254	2,348,612	2,473	680,940	313,757	9,194,545	-858,077	-4,106,130	4,230,338
<b>Protection services</b>												
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 . . . . .			1,342	796				2,138			2,138
0445	Building permit and inspection services . . . . .								0			0
0450	Emergency measures . . . . .	65,672		13,254	49,205			5,440	133,571	1,196	14,177	148,944
0460	Provincial Offences Act (POA) . . . . .	290,572		39,575	453,884	26,192	783,119		1,593,342	76,498	83,625	1,753,465
0498	Other								0			0
0499	<b>Subtotal</b>	356,244	0	54,171	503,885	26,192	783,119	5,440	1,729,051	77,694	97,802	1,904,547
<b>Transportation services</b>												
0611	Roads - Paved . . . . .	222,815		324,860	107,371	5,226		3,950,158	4,610,430	-235,226		4,375,204
0612	Roads - Unpaved . . . . .								0			0
0613	Roads - Bridges and Culverts . . . . .	127,711		205,150	136,059	833		637,070	1,106,823	19,880		1,126,703
0614	Roads - Traffic Operations & Roadside . . . . .	388,543		299,482	716,876	6,182		102,716	1,513,799	-309,023		1,204,776
0621	Winter Control - Except sidewalks, Parking Lots . . . . .	958,657		2,897,655	54,083	16,180		268,856	4,195,431	166,411		4,361,842
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 Administration	678,846		3,129,268	416,993	3,497	1,999,781	0	6,228,385	332,090	431,559	6,992,034
0699	<b>Subtotal</b>	2,376,572	0	6,856,415	1,431,382	31,918	1,999,781	4,958,800	17,654,868	-25,868	431,559	18,060,559
<b>Environmental services</b>												
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 . . . . .								0			0
0840	Solid waste collection . . . . .								0			0
0850	Solid waste disposal . . . . .								0			0
0860	Waste diversion . . . . .								0			0
0898	Other								0			0
0899	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Health services</b>												
1010	Public health services . . . . .						1,379,358		1,379,358			1,379,358
1020	Hospitals . . . . .								0			0
1030	Ambulance services . . . . .	10,255,138		1,396,350	94,709	71,573		685,682	12,503,452	151,506	743,903	13,398,861
1035	Ambulance dispatch . . . . .								0			0
1040	Cemeteries . . . . .								0			0
1098	Other								0			0
1099	<b>Subtotal</b>	10,255,138	0	1,396,350	94,709	71,573	1,379,358	685,682	13,882,810	151,506	743,903	14,778,219
<b>Social and family services</b>												
1210	General assistance . . . . .	2,743,953		225,188	34,364	79,973	13,341,708	29,675	16,454,861	8,309	794,296	17,257,466
1220	Assistance to aged persons . . . . .	11,219,795		2,015,606	360,605	12,611		264,464	13,873,081	373,830	1,034,564	15,281,475
1230	Child care . . . . .	1,385,189		283,212	1,888,277	81,078	5,008,277		8,646,033	2,847	321,566	8,970,446
1298	Other								0			0
1299	<b>Subtotal</b>	15,348,937	0	2,524,006	2,283,246	173,662	18,349,985	294,139	38,973,975	384,986	2,150,426	41,509,387

2016-V1.03

# FIR2016: Prescott and Russell UCo

Asmt Code: 0200

MAH Code: 67000

## Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2016

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>												
1410	Public Housing . . . . .	932,426	135,422	1,674,552	1,136,269	1,034		712,766	4,592,469	195,639	335,440	5,123,548
1420	Non-Profit/Cooperative Housing . . . . .				2,419,632				2,419,632			2,419,632
1430	Rent Supplement Programs . . . . .			3,360	330,729				334,089			334,089
1497	Other . . . . .								0			0
1498	Other . . . . .								0			0
1499	<b>Subtotal</b>	932,426	135,422	1,677,912	3,886,630	1,034	0	712,766	7,346,190	195,639	335,440	7,877,269
<b>Recreation and cultural services</b>												
1610	Parks . . . . .								0			0
1620	Recreation programs . . . . .								0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill . . . . .								0			0
1634	Rec. Fac. - All Other . . . . .	140,158		85,959	17,487	4,948	2,500	116,281	367,333	2,213	25,050	394,596
1640	Libraries . . . . .								0			0
1645	Museums . . . . .								0			0
1650	Cultural services . . . . .								0			0
1698	Other . . . . .								0			0
1699	<b>Subtotal</b>	140,158	0	85,959	17,487	4,948	2,500	116,281	367,333	2,213	25,050	394,596
<b>Planning and development</b>												
1810	Planning and zoning . . . . .	585,576		34,858	87,229	3,647			711,310	25,735	123,679	860,724
1820	Commercial and Industrial . . . . .	566,358		143,563	296,247	2,776	204,750		1,213,694	806	142,675	1,357,175
1830	Residential development . . . . .								0			0
1840	Agriculture and reforestation . . . . .	361,914		187,120	157,104	13,670		75,371	795,179	45,366	55,596	896,141
1850	Tile drainage/shoreline assistance . . . . .								0			0
1898	Other . . . . .								0			0
1899	<b>Subtotal</b>	1,513,848	0	365,541	540,580	20,093	204,750	75,371	2,720,183	71,907	321,950	3,114,040
1910	Other . . . . .								0			0
9910	<b>TOTAL</b>	34,839,832	135,422	14,892,608	11,106,531	331,893	23,400,433	7,162,236	91,868,955	0	0	91,868,955

# FIR2016: Prescott and Russell UCo

Asmt Code: 0200  
MAH Code: 67000

## Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2016

Additional information contained in Schedule 40

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	27,304,754
5020	Employee benefits . . . . .	7,535,078
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	34,839,832
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	300,146
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	35,139,978
<b>Total of column 3 includes:</b>		
5110	Amounts for tax write-offs reported in SLC 40 0250 03 . . . . .	691,270
<b>Total of column 4 includes:</b>		
5210	Municipal Property Assessment Corporation (MPAC) . . . . .	1,259,802
<b>Total of column 5 includes:</b>		
5610	Short term interest costs . . . . .	
<b>Total of column 6 includes:</b>		
5810	Grants to charitable and non-profit organizations . . . . .	5,344,484
5820	Grants to universities and colleges . . . . .	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit . . . . .	1,379,358
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	
5896	Other	
5897	Other	
5898	Other	
<b>Total of column 11 includes:</b>		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .	2,415,884

2016-V1.03

# FIR2016: Prescott and Russell UCo

Asmt Code: 0200

MAH Code: 67000

## Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2016

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2016 Opening Net Book Value	COST				AMORTIZATION				2016 Closing Net Book Value	
		2016 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2016 Closing Cost Balance	2016 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2016 Closing Amortization Balance
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$		9 \$
<b>0299 General government</b>	2,062,236	4,294,912	567,492	108,112		4,754,292	2,232,676	313,756	108,112	2,438,320	2,315,972
<b>Protection services</b>											
0410 Fire	0	0				0	0			0	0
0420 Police	0	0				0				0	0
0421 Court Security	0	0				0				0	0
0422 Prisoner Transportation	0	0				0				0	0
0430 Conservation authority	0	0				0				0	0
0440 Protective inspection and control	0	0				0				0	0
0445 Building permit and inspection services	0	0				0				0	0
0450 Emergency measures	51,675	93,657				93,657	41,982	5,439		47,421	46,236
0460 Provincial Offences Act (POA)	0	0				0	0			0	0
0498 Other	0	0				0	0			0	0
<b>0499 Subtotal</b>	<b>51,675</b>	<b>93,657</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93,657</b>	<b>41,982</b>	<b>5,439</b>	<b>0</b>	<b>47,421</b>	<b>46,236</b>
<b>Transportation services</b>											
0611 Roads - Paved	52,319,527	135,258,489	5,364,599	2,592,908		138,030,180	82,938,962	3,950,158	2,588,758	84,300,362	53,729,818
0612 Roads - Unpaved	0	0				0	0			0	0
0613 Roads - Bridges and Culverts	18,381,908	36,388,899	1,717,488	191,324		37,915,063	18,006,991	637,071	190,663	18,453,399	19,461,664
0614 Roads - Traffic Operations & Roadside	714,420	1,475,766	233,543	88,605		1,620,704	761,346	102,716	83,697	780,365	840,339
0621 Winter Control - Except sidewalks, Parking Lots	1,869,971	3,862,773	611,291	231,920		4,242,144	1,992,802	268,856	219,075	2,042,583	2,199,561
0622 Winter Control - Sidewalks, Parking Lots Only	0	0				0	0			0	0
0631 Transit - Conventional	0	0				0	0			0	0
0632 Transit - Disabled & special needs	0	0				0	0			0	0
0640 Parking	0	0				0	0			0	0
0650 Street lighting	0	0				0	0			0	0
0660 Air transportation	0	0				0	0			0	0
0698 Other	0	0				0	0			0	0
<b>0699 Subtotal</b>	<b>73,285,826</b>	<b>176,985,927</b>	<b>7,926,921</b>	<b>3,104,757</b>	<b>0</b>	<b>181,808,091</b>	<b>103,700,101</b>	<b>4,958,801</b>	<b>3,082,193</b>	<b>105,576,709</b>	<b>76,231,382</b>
<b>Environmental services</b>											
0811 Wastewater collection/conveyance	0	0				0	0			0	0
0812 Wastewater treatment & disposal	0	0				0	0			0	0
0821 Urban storm sewer system	0	0				0	0			0	0
0822 Rural storm sewer system	0	0				0	0			0	0
0831 Water treatment	0	0				0	0			0	0
0832 Water distribution/transmission	0	0				0	0			0	0
0840 Solid waste collection	0	0				0	0			0	0
0850 Solid waste disposal	0	0				0	0			0	0
0860 Waste diversion	0	0				0	0			0	0
0898 Other	0	0				0	0			0	0
<b>0899 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Health services</b>											
1010 Public health services	0	0				0	0			0	0
1020 Hospitals	0	0				0	0			0	0
1030 Ambulance services	4,774,651	7,653,260	496,693	499,279		7,650,674	2,878,609	685,682	499,279	3,065,012	4,585,662
1035 Ambulance dispatch	0	0				0	0			0	0
1040 Cemeteries	0	0				0	0			0	0
1098 Other	0	0				0	0			0	0
<b>1099 Subtotal</b>	<b>4,774,651</b>	<b>7,653,260</b>	<b>496,693</b>	<b>499,279</b>	<b>0</b>	<b>7,650,674</b>	<b>2,878,609</b>	<b>685,682</b>	<b>499,279</b>	<b>3,065,012</b>	<b>4,585,662</b>
<b>Social and family services</b>											
1210 General assistance	222,567	296,754				296,754	74,187	29,676		103,863	192,891
1220 Assistance to aged persons	1,946,444	6,242,901	132,006	35,769		6,339,138	4,296,457	264,464	20,396	4,540,525	1,798,613
1230 Child care	0	150,297				150,297	150,297			150,297	0
1298 Other	0	0				0	0			0	0
<b>1299 Subtotal</b>	<b>2,169,011</b>	<b>6,689,952</b>	<b>132,006</b>	<b>35,769</b>	<b>0</b>	<b>6,786,189</b>	<b>4,520,941</b>	<b>294,140</b>	<b>20,396</b>	<b>4,794,685</b>	<b>1,991,504</b>



2016-V1.03

# FIR2016: Prescott and Russell UCo

Asmt Code: 0200

MAH Code: 67000

## Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2016

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST					AMORTIZATION				2016 Closing Net Book Value
		2016 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2016 Closing Cost Balance	2016 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2016 Closing Amortization Balance	
1	2	3	4	5	6	7	8	9	10	11	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Social Housing</b>											
1410	Public Housing . . . . .	6,634,551	36,860,755			36,860,755	30,226,204	712,765		30,938,969	5,921,786
1420	Non-Profit/Cooperative Housing . . . . .	0	0			0	0			0	0
1430	Rent Supplement Programs . . . . .	0	0			0	0			0	0
1497	Other	0	0			0	0			0	0
1498	Other	0	0			0	0			0	0
1499	<b>Subtotal</b>	6,634,551	36,860,755	0	0	36,860,755	30,226,204	712,765	0	30,938,969	5,921,786
<b>Recreation and cultural services</b>											
1610	Parks . . . . .	0	0			0	0			0	0
1620	Recreation programs . . . . .	0	0			0	0			0	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill . . . . .	0	0			0	0			0	0
1634	Rec. Fac. - All Other . . . . .	597,728	1,741,052			1,741,052	1,143,324	116,282		1,259,606	481,446
1640	Libraries . . . . .	0	0			0	0			0	0
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	<b>Subtotal</b>	597,728	1,741,052	0	0	1,741,052	1,143,324	116,282	0	1,259,606	481,446
<b>Planning and development</b>											
1810	Planning and zoning . . . . .	827,291	859,640			859,640	32,349			32,349	827,291
1820	Commercial and Industrial . . . . .	0	0			0	0			0	0
1830	Residential development . . . . .	0	0			0	0			0	0
1840	Agriculture and reforestation . . . . .	1,414,416	2,366,514	33,827	11,027	2,389,314	952,098	75,371	4,411	1,023,058	1,366,256
1850	Tile drainage/shoreline assistance . . . . .	0	0			0	0			0	0
1898	Other	0	0			0	0			0	0
1899	<b>Subtotal</b>	2,241,707	3,226,154	33,827	11,027	3,248,954	984,447	75,371	4,411	1,055,407	2,193,547
1910	Other	0	0			0	0			0	0
9910	<b>Total Tangible Capital Assets</b>	91,817,385	237,545,669	9,156,939	3,758,944	242,943,664	145,728,284	7,162,236	3,714,391	149,176,129	93,767,535

**FIR2016: Prescott and Russell UCo**

**Schedule 51**

Asmt Code: 0200

**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

MAH Code: 67000

for the year ended December 31, 2016

SEGMENTED BY ASSET CLASS

		2016 Opening Net Book Value (NBV) 1 \$	2016 Closing Net Book Value (NBV) 11 \$
<b>General Capital Assets</b>			
2005	Land . . . . .	7,250,763	7,303,963
2010	Land Improvements . . . . .	1,258,831	1,232,254
2020	Buildings . . . . .	8,132,143	7,689,146
2030	Machinery & Equipment . . . . .	1,528,010	1,430,817
2040	Vehicles . . . . .	1,037,316	943,921
2097	Other <input type="text" value="Leasehold Improvements"/> . . . . .	722,652	582,793
2098	Other <input type="text"/> . . . . .	0	
2099	<b>Total General Capital Assets</b>	<b>19,929,715</b>	<b>19,182,894</b>
		2016 Opening Net Book Value (NBV) 1 \$	2016 Closing Net Book Value (NBV) 11 \$
<b>Infrastructure Assets</b>			
2205	Land . . . . .	443,922	443,922
2210	Land Improvements . . . . .	0	
2220	Buildings . . . . .	0	
2230	Machinery & Equipment . . . . .	746,076	867,274
2240	Vehicles . . . . .	1,140,451	1,349,604
2250	Linear Assets . . . . .	69,557,221	71,923,841
2297	Other <input type="text"/> . . . . .	0	
2298	Other <input type="text"/> . . . . .	0	
2299	<b>Total Infrastructure Assets</b>	<b>71,887,670</b>	<b>74,584,641</b>
9920	<b>Total Tangible Capital Assets</b>	<b>91,817,385</b>	<b>93,767,535</b>
2405	<b>Construction-in-progress</b>	<b>512,842</b>	<b>1,003,544</b>
9921	<b>Total Tangible Capital Assets and Construction-in-progress</b>	<b>92,330,227</b>	<b>94,771,079</b>

# FIR2016: Prescott and Russell UCo

# Schedule 51

Asmt Code: 0200

## SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 67000

for the year ended December 31, 2016

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2016 Opening Balance	Expenditures in 2016	Less Assets Capitalized	2016 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
<b>0299</b>	<b>General government</b>	15,432		15,432	0
	<b>Protection services</b>				
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
<b>0499</b>		0	0	0	0
	<b>Transportation services</b>				
0611	Roads - Paved	240,581	567,013	24,384	783,210
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	113,862		27,951	85,911
0614	Roadways - Traffic Operations & Roadside	28,841		28,841	0
0621	Winter Control - Except sidewalks, Parking Lots	75,490		75,490	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
<b>0699</b>		458,774	567,013	156,666	869,121
	<b>Environmental services</b>				
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	0			0
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
<b>0899</b>		0	0	0	0
	<b>Health services</b>				
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
<b>1099</b>		0	0	0	0
	<b>Social and family services</b>				
1210	General assistance	0			0
1220	Assistance to aged persons	38,636		38,636	0
1230	Child care	0			0
1298	Other	0			0
<b>1299</b>		38,636	0	38,636	0
	<b>Social Housing</b>				
1410	Public Housing	0	57,084		57,084
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
<b>1499</b>		0	57,084	0	57,084
	<b>Recreation and cultural services</b>				
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
<b>1699</b>		0	0	0	0
	<b>Planning and development</b>				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0	77,339		77,339
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
<b>1899</b>		0	77,339	0	77,339
1910	Other	0			0
<b>9910</b>	<b>Total Construction-In-Progress</b>	<b>512,842</b>	<b>701,436</b>	<b>210,734</b>	<b>1,003,544</b>

# FIR2016: Prescott and Russell UCo

# Schedule 53

Asmt Code: 0200  
MAH Code: 67000

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

for the year ended December 31, 2016

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	1,435,435
1020	Acquisition of tangible capital assets . . . . .	-10,138,341
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	7,162,236
1031	Contributed (Donated) tangible capital assets . . . . .	0
1032	Change in construction-in-progress . . . . .	490,702
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	-35,305
1050	Proceeds on sale of tangible capital assets . . . . .	79,858
1060	Write-downs of tangible capital assets . . . . .	
1070	Other <input type="text"/> . . . . .	
1071	Other <input type="text"/> . . . . .	
1099	<b>Subtotal</b>	-2,440,850
1210	Change in supplies inventories . . . . .	-32,491
1220	Change in prepaid expenses . . . . .	44,685
1230	Other <input type="text"/> . . . . .	
1299	<b>Subtotal</b>	12,194
1410	(Increase)/decrease in net financial assets/net debt . . . . .	-993,221
1420	Net financial assets (net debt), beginning of year . . . . .	18,499,268
9910	Net financial assets (net debt), end of year . . . . .	17,506,047

### SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
<b>Long Term Liabilities Incurred</b>		
0205	Canada Mortgage and Housing Corporation (CMHC) . . . . .	
0210	Ontario Financing Authority . . . . .	
0215	Commercial Area Improvement Program . . . . .	
0220	Other Ontario housing 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	Infrastructure Ontario . . . . .	
0297	Other <input type="text"/> . . . . .	
0298	Other <input type="text"/> . . . . .	
0299	<b>Subtotal</b>	0
<b>Financing from Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy . . . . .	3,493,884
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03) . . . . .	3,889,948
0410	Municipal User Fees & Service Charges . . . . .	
0415	Development Charges (SLC 61 0299 08) . . . . .	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01) . . . . .	0
0419	Donations . . . . .	
0420	Other <input type="text"/> . . . . .	
0446	Proceeds from the sale of Tangible Capital Assets, etc . . . . .	
0447	Investment income . . . . .	
0448	Prepaid special charges . . . . .	
0495	Other <input type="text"/> . . . . .	
0496	Other <input type="text"/> . . . . .	
0497	Other <input type="text"/> . . . . .	
0498	Other <input type="text"/> . . . . .	
0501	<b>Subtotal</b>	7,383,832
<b>Government Transfers</b>		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .	35,559
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) . . . . .	327,221
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	0
0440	Canada Gas Tax (SLC 10 4099 01) . . . . .	1,901,027
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	0
0502	<b>Subtotal</b>	2,263,807
0499	<b>Subtotal</b>	9,647,639
0610	Contributed (Donated) tangible capital assets . . . . .	0
9920	<b>Total Capital Financing</b>	9,647,639
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .	0

# FIR2016: Prescott and Russell UCo

Asmt Code: 0200

MAH Code: 67000

## CONSOLIDATED STATEMENT OF CASH FLOW - INDI

for the year end

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

### CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

#### Operating Transactions

2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	
2020	Non-cash items including amortization . . . . .	
2021	Contributed (Donated) tangible capital assets . . . . .	
2022	Change in non-cash assets and liabilities . . . . .	
2030	Prepaid expenses . . . . .	
2040	Change in deferred revenue . . . . .	
2096	Other	<input type="text" value="Gain on sale of TCA"/>
2097	Other	<input type="text"/>
2098	Other	<input type="text"/>
2099		<b>Cash provided by operating transactions</b>

#### 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		<b>Cash applied to capital transactions</b>

#### Investing Transactions

0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	
0898	Other	<input type="text"/>
0899		<b>Cash provided by / (applied to) investing transactions</b>

#### 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		<b>Cash applied to financing transactions</b>

1210	Increase in cash and cash equivalents . . . . .	
1220	Cash and cash equivalents, beginning of year . . . . .	
9920	Cash and cash equivalents, end of year . . . . .	

#### Cash and cash equivalents represented by:

1401	Cash . . . . .	
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other	<input type="text"/>
9940	Cash and cash equivalents, end of year . . . . .	

#### Cash:

1501	Unrestricted . . . . .	
1502	Restricted . . . . .	
1503	Unallocated . . . . .	
9950	Cash and cash equivalents, end of year . . . . .	

**Schedule 54**  
**RECT METHOD**  
 ed December 31, 2016

54A.

2016 Actual 1 \$	
	1,435,435
	7,162,236
	1,343,460
	44,685
	380,810
	-35,305
	10,331,321

	79,858
	-9,136,708
	-9,056,850

	0

	-320,718
	-320,718

	953,753
	32,479,845
	33,433,598

2016 Actual 1 \$	
	33,433,598
	33,433,598

1 \$	
	26,106,086
	7,327,512
	33,433,598

2016-V1.03

# FIR2016: Prescott and Russell UCo

Asmt Code: 0200

MAH Code: 67000

## Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2016

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
0299	Balance, beginning of year	0	8,215,564	14,725,896
0310	Allocation of Surplus		2,144,282	970,413
0315	Allocation of Surplus : for operating		100,000	0
0320	Allocation of Surplus : for capital		2,044,282	970,413
Development Charges Act				
0610	Non-discounted services			
0620	Discounted services			
0630	Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699	<b>Subtotal Development Charges Act</b>	<b>0</b>		
0810	Lot levies			
0820	Subdivider contributions			
0830	Recreational land (the Planning Act)			
0841	Investment Income	1,604	72,411	
0860	Gasoline Tax - Province			
0861	Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862	Gasoline Tax - Federal	2,595,854		
0864	Building Canada Fund (BCF)			
0870	Inter - Reserve Fund / Reserves Transfer		23,300	45,000
0895	Other			
0896	Other			
0897	Other			
0898	Other			
9940	<b>TOTAL Revenues &amp; Surplus</b>	<b>2,597,458</b>	<b>2,239,993</b>	<b>1,015,413</b>
Less: Utilization of reserve funds and reserves (transfers)				
1012	For acquisition of tangible capital asset		3,116,689	773,259
1015	For current operations		545,103	78,189
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)			
1045	Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047	Deferred revenue earned (Canada Gas Tax)	1,901,027		
1055	Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070	Inter - Reserve Fund / Reserves Transfer			68,300
0910	Less: Utilization (deferred revenue recognized)	1,901,027	3,661,792	919,748
2099	<b>Balance, end of year</b>	<b>696,431</b>	<b>6,793,765</b>	<b>14,821,561</b>

# FIR2016: Prescott and Russell UCo

Asmt Code: 0200

MAH Code: 67000

## Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2016

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds . . . . .			8,440,522
5020	Contingencies . . . . .			
Asset Replacement funds for: Sewer & Water				
5030	Sewer . . . . .			
5040	Water . . . . .			
5050	Replacement of equipment . . . . .			
5060	Sick leave . . . . .			
5070	Insurance . . . . .			
5080	Workplace Safety and Insurance Board (WSIB) . . . . .			150,000
5090	Post-employment benefits . . . . .			
5091	Tax rate stabilization . . . . .			
5630	Lot levies . . . . .			
5660	Parking revenues . . . . .			
5670	Debenture repayment . . . . .			
5680	Exchange rate stabilization . . . . .			
<b>Per Service Purpose:</b>				
5205	General government . . . . .		991,309	1,156,726
5210	Protection services . . . . .			
Transportation services:				
5215	Roadways . . . . .		1,315,094	
5216	Winter Control . . . . .			
5220	Transit . . . . .			
5221	Parking . . . . .			
5222	Street lighting . . . . .			
5223	Air transportation . . . . .			
Environmental services:				
5225	Wastewater system . . . . .			
5230	Storm water system . . . . .			
5235	Waterworks system . . . . .			
5240	Solid waste collection . . . . .			
5245	Solid waste disposal . . . . .			
5246	Waste diversion . . . . .			
5250	Health services . . . . .			3,700,294
5255	Social and family services . . . . .		3,095,883	554,936
5260	Social housing . . . . .		613,583	791,141
Recreation and cultural services:				
5265	Parks . . . . .			
5266	Recreation programs . . . . .			
5271	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .			
5274	Recreation facilities - All Other . . . . .			
5275	Libraries . . . . .			
5276	Museums . . . . .			
5277	Cultural services . . . . .			
5280	Planning and development . . . . .		777,896	27,942
5290	Other <input type="text"/> . . . . .			
<b>Obligatory Deferred Revenue:</b>				
5610	Development Charges Act - Non-discounted services . . . . .			
5620	Development Charges Act - Discounted services . . . . .			
5640	Subdivider contributions . . . . .			
5650	Recreational land (the Planning Act) . . . . .			
5661	Building Code Act, 1992 (Section 1.9.1.1 (d)) . . . . .			
5690	Gasoline Tax - Province . . . . .			
5691	Gasoline Tax - Federal . . . . .	696,431		
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	<b>TOTAL</b>	696,431	6,793,765	14,821,561



**FIR2016: Prescott and Russell UCo**

**Schedule 70**

Asmt Code: 0200

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 67000

for the year ended December 31, 2016

Financial Assets		1
		\$
0299	Cash and cash equivalents . . . . .	33,433,598
<b>Accounts receivable</b>		
0410	Canada . . . . .	344,558
0420	Ontario . . . . .	354,010
0430	Upper-tier . . . . .	
0440	Other municipalities . . . . .	620,660
0450	School boards . . . . .	
0490	Other receivables . . . . .	1,069,387
0499	<b>Subtotal</b>	<b>2,388,615</b>
<b>Taxes receivable</b>		
0610	Current year's levies . . . . .	
0620	Previous year's levies . . . . .	
0630	Prior year's levies . . . . .	
0640	Penalties and interest . . . . .	
0690	LESS: Allowance for uncollectables . . . . .	
0699	<b>Subtotal</b>	<b>0</b>
<b>Investments *</b>		
0805	Canada . . . . .	
0810	Ontario . . . . .	
0815	Municipal . . . . .	
0820	Government business enterprises . . . . .	
0828	Other <input type="text"/> . . . . .	
0829	<b>Subtotal</b>	<b>0</b>
<b>Debt Recoverable from Others</b>		
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 <input type="text"/> . . . . .	
0845	<b>Subtotal</b>	<b>0</b>
<b>Other financial assets</b>		
0830	Inventories held for resale . . . . .	
0831	Land held for resale . . . . .	
0835	Notes receivable . . . . .	
0840	Mortgages receivable . . . . .	
0850	Deferred taxes receivable . . . . .	
0890	Other <input type="text"/> . . . . .	
0898	<b>Subtotal</b>	<b>0</b>
9930	<b>TOTAL Financial Assets</b>	<b>35,822,213</b>
8010	* Market value of Investments included in Line 0829 . . . . .	<input type="text"/>

**FIR2016: Prescott and Russell UCo**

**Schedule 70**

Asmt Code: 0200  
MAH Code: 67000

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
for the year ended December 31, 2016

<b>Liabilities</b>		1
<b>Temporary loans</b>		\$
2010	Operating purposes . . . . .	
Tangible Capital Assets:		
2020	Canada . . . . .	
2030	Ontario . . . . .	
2040	Other . . . . .	
2099	<b>Subtotal</b>	0
<b>Accounts Payable</b>		
2210	Canada . . . . .	736
2220	Ontario . . . . .	1,716,828
2230	Upper-tier . . . . .	
2240	Other municipalities . . . . .	1,151,111
2250	School boards . . . . .	
2260	Interest on debt . . . . .	
2270	Trade accounts payable . . . . .	6,559,501
2290	Other . . . . .	
2299	<b>Subtotal</b>	9,428,176
2301	Estimated Tax Liabilities (PS3510) . . . . .	249,174
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01) . . . . .	696,431
2490	Other . . . . .	1,195,999
2499	<b>Subtotal</b>	1,892,430
<b>Long term liabilities</b>		
2610	Debt issued . . . . .	
2620	Debt payable to others . . . . .	2,298,267
2630	Lease purchase agreements (Tangible capital leases) . . . . .	
2640	Other . . . . .	
2650	Other . . . . .	
2660	LESS: Debt issued on behalf of Government Business Enterprise . . . . .	
2699	<b>Subtotal</b>	2,298,267
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure . . . . .	
<b>Post employment benefits</b>		
2810	Accumulated sick leave . . . . .	118,601
2820	Accrued vacation pay . . . . .	1,330,195
2830	Accrued pensions payable . . . . .	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB) . . . . .	2,957,964
2898	Other Payable Holidays . . . . .	41,359
2899	<b>Subtotal post employment benefits</b>	4,448,119
<b>Liability for contaminated sites</b>		
2910	Remediation costs of contaminated sites . . . . .	
9940	<b>TOTAL Liabilities</b>	18,316,166
9945	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	17,506,047
<b>Non-Financial Assets</b>		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11) . . . . .	94,771,079
6250	Inventories of Supplies . . . . .	364,426
6260	Prepaid Expenses . . . . .	1,446,585
6299	<b>Total Non-Financial Assets</b>	96,582,090
9970	<b>Total Accumulated Surplus/(Deficit)</b>	114,088,137
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		1
		\$
6410	Equity in Tangible Capital Assets . . . . .	92,472,811
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03) . . . . .	21,615,326
6430	General Surplus/ (Deficit) . . . . .	
6431	Unexpended capital financing . . . . .	
Local boards		
5030	Transit operations . . . . .	
5035	Water operations . . . . .	
5040	Wastewater operations . . . . .	
5041	Solid waste operations . . . . .	
5045	Libraries . . . . .	
5050	Cemeteries . . . . .	
5055	Recreation, community centres and arenas . . . . .	
5060	Business Improvement Area . . . . .	
5076	Other . . . . .	
5077	Other . . . . .	
5078	Other . . . . .	
5079	Other . . . . .	
5098	<b>Total Local Boards</b>	0
5080	Equity in Government Business Enterprises (SLC 10 6090 01) . . . . .	0
6601	Unfunded Employee Benefits . . . . .	
6602	Unfunded Landfill closure costs . . . . .	
6603	Unfunded Remediation costs of contaminated sites . . . . .	
6610	Other . . . . .	
6620	Other . . . . .	
6630	Other . . . . .	
6640	Other . . . . .	
6699	<b>Total Other</b>	0
9971	<b>Total Accumulated Surplus/(Deficit)</b>	114,088,137

# FIR2016: Prescott and Russell UCo

Asmt Code: 0200  
MAH Code: 67000

## Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2016

### Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year . . . . .	0
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	39,998,753
0225	PLUS: Current Year Penalties and Interest . . . . .	
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	39,998,753
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	0
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year . . . . .	0

### Cash Collections

		9
		\$
0610	Current year's tax . . . . .	
0620	Previous year's tax . . . . .	
0630	Penalties and interest . . . . .	
0640	Amounts added to tax bills for collection purposes only . . . . .	
0690	Other <input type="text" value="Received from Lower-Tier Municipality"/> . . . . .	39,998,753
0699	<b>TOTAL Cash Collections</b>	39,998,753

# FIR2016: Prescott and Russell UCo

Asmt Code: 0200

MAH Code: 67000

# Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

## 1. Debt burden of the municipality

		1
		\$
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	
0210	To Ontario and agencies	
0220	To Canada and agencies	
0230	To Others	
0297	Other	
0298	Other	
0299	<b>Subtotal</b>	0
0499	PLUS: All debt assumed by the municipality from others	2,298,267
	LESS: All debt assumed by others	
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other	
0698	Other	
0699	<b>Subtotal</b>	0
	LESS: Debt retirement funds	
0810	Sewer	
0820	Water	
0896	Other	
0897	Other	
0898	Other	
0899	<b>Subtotal</b>	0
	LESS: Own sinking funds (Actual balances)	
1010	General municipal	
1020	Enterprises and others	
1096	Other	
1097	Other	
1098	Other	
1099	<b>Subtotal</b>	0
9910	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>2,298,267</b>

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	2,141,164
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	157,103
1280	Construction Financing Debentures	
1297	Other	
1298	Other	
9920	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>2,298,267</b>

## 3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	
	Transportation services:	
1415	Roadways	
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	
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	2,298,267
	Recreation and cultural services:	
1465	Parks	
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	
9930	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>2,298,267</b>

2016-V1.03

# FIR2016: Prescott and Russell UCo

Asmt Code: 0200

MAH Code: 67000

# Schedule 74

## LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

### 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"/>
------	---------------------	----------------------

### 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	<b>Subtotal</b>	<b>0</b>
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 . . . . .	415,884
2440	Capital equipment, land acquisition . . . . .	<input type="text"/>
2496	Other <input type="text"/> Dons aux municipalit� . . . . .	2,000,000
2497	Other <input type="text"/>	<input type="text"/>
2498	Other <input type="text"/>	<input type="text"/>
2499	<b>TOTAL</b>	<b>2,415,884</b>

**FIR2016: Prescott and Russell UCo**

Asmt Code: 0200

MAH Code: 67000

**Schedule 74**

**LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2016

**8. Contingent liabilities**

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	<b>TOTAL</b>

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
<b>TOTAL</b>			0

**10. Debt Charges for the current year**

Recovered from the Consolidated Statement of Operations

3012	General Tax Rates . . . . .
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	<b>TOTAL</b>

Principal 1 \$	Interest 2 \$	Total 3 \$
320,718	135,422	
<b>TOTAL</b>	<b>135,422</b>	

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)**

3140	Debt charges for Lease purchase agreements (Tangible capital leases) . . . . .
------	--

0	0	0
---	---	---

**11. Long term debt refinanced**

3410	Repayment of Provincial Special Assistance . . . . .
3420	Other long term debt refinanced . . . . .

Principal 1 \$	Interest 2 \$

# FIR2016: Prescott and Russell UCo

Asmt Code: 0200

MAH Code: 67000

# Schedule 74

## LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

### 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 2017 . . . . .	340,696	141,874						
3220	Year 2018 . . . . .	361,788	120,782						
3230	Year 2019 . . . . .	356,877	98,282						
3240	Year 2020 . . . . .	378,883	76,277						
3250	Year 2021 . . . . .	270,497	53,020						
3260	Years 2022 to 2026 . . . . .	589,526	62,505						
3270	Years 2027 onwards . . . . .								
3280	Int. to be earned on sink. funds . . . . .								
3299	<b>TOTAL</b>	<b>2,298,267</b>	<b>552,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 13. Other notes

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

[FIR.mah@ontario.ca](mailto:FIR.mah@ontario.ca)

3601

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

# FIR2016: Prescott and Russell UCo

Asmt Code: 0200

MAH Code: 67000

## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2016

### 1. Municipal workforce profile

#### Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration . . . . .	34.00		
0210 Fire . . . . .	0.00	0.00	0.00
0211 Uniform . . . . .			
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 . . . . .			
0225 Public Works . . . . .	28.00	11.48	9.00
0227 Ambulance . . . . .	78.00	15.00	2.00
0228 Uniform . . . . .	70.00	15.00	
0229 Civilian . . . . .	8.00		2.00
0230 Health Services . . . . .			
0235 Homes for the Aged . . . . .	83.00	56.58	12.00
0240 Other Social Services . . . . .	58.00		3.00
0245 Parks and Recreation . . . . .	1.00	0.60	3.00
0250 Libraries . . . . .			
0255 Planning . . . . .	16.00		2.00
0290 Other . . . . .	1.00	2.58	
0298 <b>Subtotal</b>	<b>299.00</b>	<b>86.24</b>	<b>31.00</b>

0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . .	48%	18%	3%
--	-----	-----	----

#### 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 <b>Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

0399 <b>TOTAL</b>	<b>299.00</b>	<b>86.24</b>	<b>31.00</b>
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# FIR2016: Prescott and Russell UCo

Asmt Code: 0200

MAH Code: 67000

## Schedule 80

### STATISTICAL INFORMATION

for the year ended December 31, 2016

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

0610 Own sinking funds . . . . .

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

3. Municipal procurement this year

1010 Total construction contracts awarded . . . . .  
1020 Construction contracts awarded at \$100,000 or greater . . . . .

Number of Contracts	Value of Contracts
1	2
#	\$
32	7,541,658
8	6,894,086

4. Building permit information

1210 Residential properties . . . . .  
1220 Multi-Residential properties . . . . .  
1230 All other property classes . . . . .  
1299 Subtotal

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
0	0

5. Insured value of physical assets

1410 Buildings . . . . .  
1420 Machinery and equipment . . . . .  
1430 Vehicles . . . . .  
1497 Other  . . . . .  
1498 Other  . . . . .  
1499 Subtotal

1
\$
103,384,769
1,278,500
5,000,000
109,663,269

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2014 - 2016) . . . . .

1
\$

# FIR2016: Prescott and Russell UCo

Asmt Code: 0200

MAH Code: 67000

## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2016

### 9. Building Permit Information (Performance Measures)

1300 What method does your municipality use to determine total construction value? . . . . .

1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value . . . . .

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST

**Total Value of Construction Activity**

1304 Total Value of Construction Activity for 2016 based on permits issued. . . . .

1
\$
0

**Review of Complete Building Permit Applications:** Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):

Median Number of Working Days
1
#

1306 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)** . . . . .  
Reference : provincial standard is 10 working days

--

1308 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)** . . . . .  
Reference : provincial standard is 15 working days

--

1310 **Category 3 : Large Buildings (large residential/commercial/industrial/institutional)** . . . . .  
Reference : provincial standard is 20 working days

--

1312 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.** . . . . .  
Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
		0
		0
		0
		0
<b>Subtotal</b>	<b>0</b>	<b>0</b>

**Number Of Building Permit Applications**

1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)** . . . . .

		0
--	--	---

1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)** . . . . .

		0
--	--	---

1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)** . . . . .

		0
--	--	---

1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.** . . . . .

		0
--	--	---

1322 **Subtotal**

Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category. ||  
Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.

### 10. Planning and Development

**Land Use Planning (using building permit information)**

1350 Number of residential units in new detached houses . . . . .

1352 Number of residential units in new semi-detached houses . . . . .

1354 Number of residential units in new row houses . . . . .

1356 Number of residential units in new apartments/condo apartments . . . . .

1358 **Subtotal**

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #
<b>Subtotal</b>	<b>0</b>

**Land Designated for Agricultural Purposes**

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2016. . . . .

Hectares
1
#
117,780

# FIR2016: Prescott and Russell UCo

Asmt Code: 0200

MAH Code: 67000

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2016

<b>11. Transportation Services</b>		1	
#		#	
1710	Roads : Total Paved Lane Km . . . . .	1,131	
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good. . . . .	895	
		Column	Column
		1	2
		#	#
1722	Has the entire municipal road system been rated? . . . . .	3	Description
1725	Indicate the rating system used and the year the rating was conducted . . . . .	#	4
			LIST
			Y
			Rims / April 2016
1730	Roads : Total UnPaved Lane Km . . . . .	0	
1740	Winter Control : Total Lane Km maintained in winter . . . . .	1,131	
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area. . . . .	0	
1755	Transit : Population of Service Area. . . . .	0	
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts . . . . .	26,155	
		Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
		1	2
		#	#
1765	Bridges . . . . .	32	42
1766	Culverts . . . . .	40	64
1767	<b>Subtotal</b>	<b>72</b>	<b>106</b>
		Column	Column
		1	2
		#	#
1768	Have all bridges and culverts in the municipal system been rated? . . . . .	3	Description
1769	Indicate the rating system used and the year the rating was conducted. . . . .	#	4
			LIST
			Y
			OSIM 2015
<b>12. Environmental Services</b>		1	
#		#	
1810	Wastewater Main Backups : Total number of backed up wastewater mains . . . . .		
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains. . . . .		
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated. . . . .		
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater. . . . .		
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins) . . . . .		
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins). . . . .		
1845	Water Treatment : Total Megalitres of Drinking Water Treated. . . . .		
1850	Water Main Breaks : Number of water main breaks in a year. . . . .		
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe. . . . .		
1860	Solid Waste Collection : Total tonnes collected from all property classes. . . . .		
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes. . . . .		
1870	Waste Diversion : Total tonnes diverted from all property classes. . . . .		
<b>13. Recreation Services</b>		1	
#		#	
1910	Trails : Total kilometres of trails (owned by municipality and third parties). . . . .	480	
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned). . . . .		
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned). . . . .		
<b>14. Other Revenue (Used for the calculation of Operating Cost)</b>		1	
#		#	
2310	Fire Services: Other revenue. . . . .	\$	
2320	Paved Roads : Other revenue. . . . .		
2330	Solid Waste Disposal : Other revenue. . . . .		
2340	Waste Diversion : Other Revenue. . . . .		
2370	Assessment on Exempt Properties (Enter data from returned roll) . . . . .		

2016-V1.03

# FIR2016: Prescott and Russell UCo

# Schedule 81

Asmt Code: 0200

## ANNUAL DEBT REPAYMENT LIMIT

MAH Code: 67000

based on the information reported for the year ended December 31, 2016

**NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2018**

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

**DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT**

		1
		\$
<b>Debt Charges for the Current Year</b>		
0210	Principal (SLC 74 3099 01) . . . . .	320,718
0220	Interest (SLC 74 3099 02) . . . . .	135,422
0299	<b>Subtotal</b>	<b>456,140</b>
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	2,415,884
<b>9910</b>	<b>Total Debt Charges</b>	<b>2,872,024</b>

		1
		\$
<b>Excluded Debt Charges</b>		
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	<b>Subtotal</b>	<b>0</b>
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	<b>Total Debt Charges to be Excluded</b>	<b>0</b>
<b>9920</b>	<b>Net Debt Charges</b>	<b>2,872,024</b>

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	93,304,390
<b>Excluded Revenue Amounts</b>		
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) . . . . .	36,126,684
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	2,367,917
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	1,901,027
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .	3,486,945
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	35,304
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	<b>Subtotal</b>	<b>43,917,877</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
<b>2610</b>	<b>Net Revenues</b>	<b>49,386,513</b>
<b>2620</b>	<b>25% of Net Revenues</b>	<b>12,346,628</b>
<b>9930</b>	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>9,474,604</b>

For Illustration Purposes Only

Annual Interest Rate  @ Term  years =