

2015 FINANCIAL INFORMATION RETURN

Municipality: **PRESCOTT AND RUSSELL UCO**
 Tier: **Upper-Tier**
 Area: **Prescott and Russell UCo**

MSO Office: **Eastern Ontario**
 Asmt Code: **0200**
 MAH Code: **67000**

Submitting: **FIR Schedules Only**
 Version: **2015-V01**

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Ministry of Municipal Affairs and Housing 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	09-Jun-2016

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 2014 actual cost

Municipal Data	Municipal Data 1 (#)	Data Source 2 (List)
0040 Households	36,230	Municipal
0041 Population	88,104	Municipal
0042 Youth Population	11,424	Municipal

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 10

Asmt Code: 0200

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 67000

for the year ended December 31, 2015

STATEMENT OF OPERATIONS: REVENUE

Property Taxation

0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	38,761,011
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	228,735
9940	Subtotal	38,989,746

Own Purposes Revenue	
1	\$
	38,761,011

0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	0

Conditional Grants

0810	Ontario conditional grants (SLC 12 9910 01)	35,052,276
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	158,813
0820	Canada conditional grants (SLC 12 9910 02)	2,160,888
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	2,472,308
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)	0
0899	Subtotal	39,844,285
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	2,841,396
1299	Total User Fees and Service Charges (SLC 12 9910 04)	6,906,274

Licences, permits, rents, etc.

1410	Trailer revenue and permits	
1420	Licences and permits	59,675
1430	Rents, concessions and franchises	
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	59,675

Fines and penalties

1605	Provincial Offences Act (POA) Municipality which administers POA only	1,963,688
1610	Other fines	
1620	Penalties and interest on taxes	
1698	Other	
1699	Subtotal	1,963,688

Other revenue

1805	Investment income	252,517
1806	Interest earned on reserves and reserve funds	77,540
1811	Gain/Loss on sale of land & capital assets	
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	0
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1814	Other Deferred revenue earned	
1830	Donations	
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	1,290,712
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	Subtotal	1,620,769

1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	92,225,833

2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 10

Asmt Code: 0200

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 67000

for the year ended December 31, 2015

Continuity of Accumulated Surplus/(Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	92,225,833
2020	LESS: Total Expenses (SLC 40 9910 11)	94,421,238
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	-2,195,405
2060	Accumulated surplus/(deficit) at the beginning of year	114,848,107
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	114,848,107
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	112,652,702

Continuity of Government Business Enterprise Equity

		1
		\$
6010	Government Business Enterprise Equity, beginning of year	0
6020	PLUS: Net Income for Government Business Enterprise for year	
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	0

Total of line 0899 includes:

Provincial Gas Tax Funding

		1
		\$
4018	Provincial Gas Tax for Transit operating expenses	
4019	Provincial Gas Tax for Transit capital expenses	
4020	Provincial Gas Tax	0

Total of line 0899 includes:

Canada Gas Tax Funding

		1
		\$
4025	General Government	
	Transportation Services:	
4030	Roads - Paved	2,472,308
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	2,472,308

FIR2015: PRESCOTT AND RUSSELL UCO

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**Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES**

for the year ended December 31, 2015

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
0299 General government	674		177,891	287,903			
Protection services							
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	700						
0460 Provincial Offences Act (POA)							
0498 Other POA-Summer Student Grant	700			245			
0499 Subtotal	1,400	0	0	245	0	0	0
Transportation services							
0611 Roads - Paved	812,142			515,394	158,813	2,472,308	
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	5,000	1,320	2,417,848	68,728			
0699 Subtotal	817,142	1,320	2,417,848	584,122	158,813	2,472,308	0
Environmental services							
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
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services	6,302,008		176,433	45,632			
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
1099 Subtotal	6,302,008	0	176,433	45,632	0	0	0
Social and family services							
1210 General assistance	14,018,111			50,084			
1220 Assistance to aged persons	6,694,543			3,125,805			
1230 Child care	6,739,610			607,387			
1298 Other							
1299 Subtotal	27,452,264	0	0	3,783,276	0	0	0
Social Housing							
1410 Public Housing	278,847	1,055,105		1,441,796			
1420 Non - Profit/Cooperative Housing		1,041,326					
1430 Rent Supplement Programs	126,959	61,817					
1497 Other							
1498 Other							
1499 Subtotal	405,806	2,158,248	0	1,441,796	0	0	0
Recreation and cultural services							
1610 Parks							
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other	602	1,320	618	12,822			
1640 Libraries							
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	602	1,320	618	12,822	0	0	0
Planning and development							
1810 Planning and zoning	67,140		66,023	181,999			
1820 Commercial and industrial	4,540		2,583	46,200			
1830 Residential development							
1840 Agriculture and reforestation	700			522,279			
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	72,380	0	68,606	750,478	0	0	0
1910 Other							
9910 TOTAL	35,052,276	2,160,888	2,841,396	6,906,274	158,813	2,472,308	0

FIR2015: PRESCOTT AND RUSSELL UCO

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2015

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	100.0%	0	0	10.0%	5.0%	250	250	Y	Y	Y
0330	C Commercial	60.3%	6,704	0	10.0%	5.0%	250	250	Y	Y	Y
0340	I Industrial	0.0%	10,758	-24,540	10.0%	5.0%	250	250	Y	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"/>					

FIR2015: PRESCOTT AND RUSSELL UCO

Asmt Code: 0200

MAH Code: 67000

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

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

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

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	14	15	
								8	9	10	11	12	13	14	15	
1	2	3	4	5	6	7	16									
LIST	LIST				%	\$	\$		0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
4001																
0010	RT	0	Residential	Full Occupied	1.000000	100%								0		0
														0		0
														0		0
														0		0
														0		0
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														0		0
														0		0
														0		0
														0		0
9401				Subtotal				0	0				0		0	0

2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Asmt Code: 0200

MAH Code: 67000

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

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

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

2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Asmt Code: 0200

MAH Code: 67000

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)		779,726		779,726
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	0	38,769,987	0	38,769,987
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	0	38,769,987	0	38,769,987

2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Asmt Code: 0200

MAH Code: 67000

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2015

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

		PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
9299	TOTAL	38,271,628	0	213,501	0	213,501

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL	
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	14	15	
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														
1010	RF 0	Residential	PIL: Full Occupied	1.000000	100%	8,800	8,150		0.413747%		0.413747%	0	34	0	34	
1015	RP 0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	122,500	121,375		0.413747%		0.413747%	0	502	0	502	
1028	RG 0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	7,954,000	7,118,375		0.413747%		0.413747%	0	29,452	0	29,452	
1210	CF 0	Commercial	PIL: Full Occupied	1.440999	100%	20,326,000	19,873,106		0.596209%		0.596209%	0	118,485	0	118,485	
1220	CG 0	Commercial	PIL: 'General' Only (No Educ.)	1.440999	100%	8,907,800	8,461,967		0.596209%		0.596209%	0	50,451	0	50,451	
1250	CV 0	Commercial	PIL: Excess Land	1.440999	70%	168,500	163,625		0.417346%		0.417346%	0	683	0	683	
1290	CZ 0	Commercial	PIL: Vacant Land, 'General' Only	1.440999	70%	693,400	677,375		0.417346%		0.417346%	0	2,827	0	2,827	
1520	IG 0	Industrial	PIL: 'General' Only (No Educ.)	3.100630	100%	7,800	7,500		1.282876%		1.282876%	0	96	0	96	
4410	XF 0	Commercial, NConstr.	PIL: Full Occupied	1.440999	100%	1,892,245	1,840,155		0.596209%		0.596209%	0	10,971	0	10,971	
												0	0	0	0	
												0	0	0	0	
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												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
9201												0	213,501	0	213,501	
												0	213,501	0	213,501	
												0	213,501	0	213,501	

FIR2015: PRESCOTT AND RUSSELL UCO

Asmt Code: 0200

MAH Code: 67000

Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

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

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

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

2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Asmt Code: 0200

MAH Code: 67000

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

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

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

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

2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Asmt Code: 0200

MAH Code: 67000

Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT		
		12	13	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			
		0	213,501	0	213,501
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890		Subtotal			0
		0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises		11,397		11,397
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)		2,331		2,331
8060	Hydro-electric Power Dams - from Province		1,505		1,505
8098	Other <input type="text"/>				0
9892		Subtotal			0
		0	15,233	0	15,233
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990		TOTAL PILS Levied			
		0	228,734	0	228,734

FIR2015: PRESCOTT AND RUSSELL UCO

Asmt Code: 0200

MAH Code: 67000

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2015

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		Education Taxes	Distribution of Education Taxes in column 6 by School Board				
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	7,935,595,660	7,935,595,660	7,616,210,710	7,616,210,710	31,511,843	0	31,511,843	0	0	0	0	0	0
0050 Multi-residential	91,709,420	187,384,997	87,765,246	179,326,076	741,956	0	741,956	0	0	0	0	0	0
0110 Farmland	1,210,164,356	302,541,089	1,052,384,077	263,096,019	1,088,555	0	1,088,555	0	0	0	0	0	0
0140 Managed Forests	14,720,100	3,680,025	12,992,572	3,248,143	13,439	0	13,439	0	0	0	0	0	0
9110 Subtotal	9,252,189,536	8,429,201,771	8,769,352,605	8,061,880,948	33,355,793	0	33,355,793	0	0	0	0	0	0
0210 Commercial	481,737,536	684,376,773	464,175,097	659,623,597	2,729,173	0	2,729,173	0	0	0	0	0	0
0215 Commercial New Construction	125,216,919	178,929,239	118,930,685	169,913,553	703,013	0	703,013	0	0	0	0	0	0
0310 Parking Lot	218,000	314,138	209,000	301,169	1,246	0	1,246	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 Constructi	2,149,000	3,096,707	2,025,025	2,918,059	12,073	0	12,073	0	0	0	0	0	0
0340 Shopping Centre	17,534,920	25,204,898	16,955,588	24,373,484	100,844	0	100,844	0	0	0	0	0	0
0345 Shopping Centre New Constru	12,595,950	17,854,872	12,372,001	17,564,957	72,675	0	72,675	0	0	0	0	0	0
9120 Subtotal	639,452,325	909,776,627	614,667,396	874,694,819	3,619,024	0	3,619,024	0	0	0	0	0	0
0510 Industrial	48,869,035	146,237,420	47,346,154	141,773,979	586,585	0	586,585	0	0	0	0	0	0
0515 Industrial New Construction	9,296,230	28,658,317	8,793,225	27,103,444	112,139	0	112,139	0	0	0	0	0	0
0610 Large Industrial	8,109,032	33,380,263	8,109,032	33,380,263	138,109	0	138,109	0	0	0	0	0	0
0615 Large Industrial New Construc	2,691,000	11,165,894	2,610,477	10,831,640	44,815	0	44,815	0	0	0	0	0	0
9130 Subtotal	68,965,297	219,441,895	66,858,888	213,089,326	881,648	0	881,648	0	0	0	0	0	0
0710 Pipelines	23,214,000	32,866,126	22,840,658	32,337,552	133,796	0	133,796	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	0	0	0	0	0	0	0	0	0
9170 Supplementary Taxes	0	0	0	0	779,726	0	779,726	0	0	0	0	0	0
9180 Total Levied by Rate					38,769,987	0	38,769,987	0	0	0	0	0	0
9190 Amts Added to Tax Bill	0	0	0	0	0	0	0	0	0	0	0	0	0
9192 Other Taxation Amounts	0	0	0	0	0	0	0	0	0	0	0	0	0
9199 TOTAL before Adj.	9,983,821,158	9,591,286,419	9,473,719,547	9,182,002,646	38,769,987	0	38,769,987	0	0	0	0	0	0

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$
1010 Residential	8,085,300	8,085,300	7,247,900	7,247,900	29,988	0	29,988	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
9210 Subtotal	8,085,300	8,085,300	7,247,900	7,247,900	29,988	0	29,988	0
1210 Commercial	30,095,700	42,995,274	29,176,073	41,679,128	172,446	0	172,446	0
1215 Commercial New Construction	1,892,245	2,726,723	1,840,155	2,651,662	10,971	0	10,971	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 Constructi	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Constru	0	0	0	0	0	0	0	0
9220 Subtotal	31,987,945	45,721,998	31,016,228	44,330,789	183,417	0	183,417	0
1510 Industrial	7,800	24,185	7,500	23,255	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 Construc	0	0	0	0	0	0	0	0
9230 Subtotal	7,800	24,185	7,500	23,255	96	0	96	0
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS	0	0	0	0	0	0	0	0
9280 Total Levied by Rate					213,501	0	213,501	0
9290 Amts Added to PILS	0	0	0	0	0	0	0	0
9292 Other PIL Amounts	0	0	0	0	15,233	0	15,233	0
9299 TOTAL before Adj.	40,081,045	53,831,483	38,271,628	51,601,944	228,734	0	228,734	0

Part 3 contains Distribution of PILS by School Boards

2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Asmt Code: 0200

MAH Code: 67000

Upper-Tier ONLY Schedule 28

UPPER-TIER ENTITLEMENTS

for the year ended December 31, 2015

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	316	10,640,820		322,494			25,770	997			10,990,081
0202	Hawkesbury T	67401	208	3,822,319		9,031			51,095	18,876			3,901,321
0203	Casselman V	67502	302	1,723,212		23,227			10,452	166			1,757,057
0204	East Hawkesbury Tp	67606	201	1,458,998		1,940			28,745	727			1,490,410
0205	Russell Tp	67611	306	7,685,987		179,160			30,655	1,978			7,897,780
0206	Alfred and Plantagenet Tp	67612	231	3,580,510		62,175			30,978	-13,504			3,660,159
0207	Champlain Tp	67613	209	3,688,542		60,182			21,101	3,522			3,773,347
0208	The Nation M	67614	212	5,389,873		121,517			28,434	-21,738			5,518,086
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			37,990,261	0	779,726	0	0	228,735	-8,976	0	0	38,989,746

2015-201

FIR2015: PRESCOTT AND RUSSELL UCO

Asmt Code: 0200

MAH Code: 67000

Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2015

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General government											
0240 Governance	204,229		57,114	2,250		4,410,000		4,673,593		61,733	4,735,326
0250 Corporate Management	407,854		319,533	1,821,752	37,304			2,586,443	12,487	-180,773	2,418,157
0260 Program Support	3,217,231		1,055,301	314,743	4,735		264,356	4,856,366	-653,267	-3,938,743	264,356
0299 Subtotal	3,829,314	0	1,431,948	2,138,745	42,039	4,410,000	264,356	12,116,402	-640,780	-4,057,783	7,417,839
Protection services											
0410 Fire								0			0
0420 Police								0			0
0421 Court Security								0			0
0422 Prisoner Transportation								0			0
0430 Conservation authority								0			0
0440 Protective inspection and control								0			0
0445 Building permit and inspection services			1,462	1,279				2,741			2,741
0450 Emergency measures	62,052		31,747	49,449			5,440	148,688		24,686	173,374
0460 Provincial Offences Act (POA)	307,991		35,574	482,827	80,471	921,827	5,570	1,834,260	35,584	99,718	1,969,562
0498 Other [Poa-Salary related to summer student]	700							700			700
0499 Subtotal	370,743	0	68,783	533,555	80,471	921,827	11,010	1,986,389	35,584	124,404	2,146,377
Transportation services											
0611 Roads - Paved	258,790		208,548	622,741	6,938		4,476,526	5,573,543	166,972		5,740,515
0612 Roads - Unpaved								0			0
0613 Roads - Bridges and Culverts	88,812		175,171	92,309	789		633,021	990,102	6,592		996,694
0614 Roads - Traffic Operations & Roadside	445,879		97,959	634,842	5,858		97,256	1,281,794	-213,800		1,067,994
0621 Winter Control - Except sidewalks, Parking Lots	851,961		2,468,003	79,415	15,333		254,565	3,669,277	-13,530		3,655,747
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]	661,066		2,667,358	920,365	-47,445	2,000,000	0	6,201,344	-5,368	368,421	6,564,397
0699 Subtotal	2,306,508	0	5,617,039	2,349,672	-18,527	2,000,000	5,461,368	17,716,060	-59,134	368,421	18,025,347
Environmental services											
0811 Wastewater collection/conveyance								0			0
0812 Wastewater treatment & disposal								0			0
0821 Urban storm sewer system								0			0
0822 Rural storm sewer system								0			0
0831 Water treatment								0			0
0832 Water distribution/transmission								0			0
0840 Solid waste collection								0			0
0850 Solid waste disposal								0			0
0860 Waste diversion								0			0
0898 Other								0			0
0899 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Health services											
1010 Public health services						1,380,098		1,380,098			1,380,098
1020 Hospitals								0			0
1030 Ambulance services	9,807,459		1,400,659	95,862	64,888		690,976	12,059,844	134,866	786,551	12,981,261
1035 Ambulance dispatch								0			0
1040 Cemeteries								0			0
1098 Other								0			0
1099 Subtotal	9,807,459	0	1,400,659	95,862	64,888	1,380,098	690,976	13,439,942	134,866	786,551	14,361,359
Social and family services											
1210 General assistance	2,693,725		196,928	15,111	72,155	13,377,040	29,675	16,384,634	10,283	832,692	17,227,609
1220 Assistance to aged persons	11,255,438		2,211,246	439,537	35,746		245,022	14,186,989	247,888	962,583	15,397,460
1230 Child care	1,330,892		239,574	1,851,710	79,396	4,220,440		7,722,012	32,128	346,925	8,101,065
1298 Other								0			0
1299 Subtotal	15,280,055	0	2,647,748	2,306,358	187,297	17,597,480	274,697	38,293,635	290,299	2,142,200	40,726,134

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FIR2015: PRESCOTT AND RUSSELL UCO

Asmt Code: 0200

MAH Code: 67000

Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2015

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments	
	1	2	3	4	5	6	16	7	12	13	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Social Housing												
1410	Public Housing	880,376	161,031	1,818,904	963,119	671	0	1,221,353	5,045,454	196,357	298,599	5,540,410
1420	Non-Profit/Cooperative Housing			241	2,356,620				2,356,861			2,356,861
1430	Rent Supplement Programs			3,409	331,052				334,461			334,461
1497	Other								0			0
1498	Other								0			0
1499	Subtotal	880,376	161,031	1,822,554	3,650,791	671	0	1,221,353	7,736,776	196,357	298,599	8,231,732
Recreation and cultural services												
1610	Parks								0			0
1620	Recreation programs								0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634	Rec. Fac. - All Other	125,903		95,949	31,470	4,335	2,500	130,945	391,102	2,375	20,551	414,028
1640	Libraries								0			0
1645	Museums								0			0
1650	Cultural services								0			0
1698	Other								0			0
1699	Subtotal	125,903	0	95,949	31,470	4,335	2,500	130,945	391,102	2,375	20,551	414,028
Planning and development												
1810	Planning and zoning	530,347		37,185	79,210	2,869			649,611	34,351	129,202	813,164
1820	Commercial and Industrial	536,843		202,651	61,330	12,043	485,564		1,298,431	2,488	135,656	1,436,575
1830	Residential development								0			0
1840	Agriculture and reforestation	343,363		204,057	116,947	61,195		67,328	792,890	3,594	52,199	848,683
1850	Tile drainage/shoreline assistance								0			0
1898	Other								0			0
1899	Subtotal	1,410,553	0	443,893	257,487	76,107	485,564	67,328	2,740,932	40,433	317,057	3,098,422
1910	Other								0			0
9910	TOTAL	34,010,911	161,031	13,528,573	11,363,940	437,281	26,797,469	8,122,033	94,421,238	0	0	94,421,238

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FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 42

Asmt Code: 0200

ADDITIONAL INFORMATION

MAH Code: 67000

for the year ended December 31, 2015

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	26,841,449
5020	Employee benefits	7,169,462
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	34,010,911
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	291,001
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	34,301,912
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	270,490
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	1,243,109
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	10,722,019
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	1,380,098
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

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FIR2015: PRESCOTT AND RUSSELL UCO

Asmt Code: 0200

MAH Code: 67000

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2015

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST						AMORTIZATION				2015 Closing Net Book Value
	2015 Opening Net Book Value	2015 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2015 Closing Cost Balance	2015 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2015 Closing Amortization Balance	
	1	2	3	4	5	6	7	8	9	10	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0299 General government	4,908,208	7,654,947	1,132,706	4,492,741		4,294,912	2,746,739	264,356	778,419	2,232,676	2,062,236
Protection services											
0410 Fire	0	0				0	0			0	0
0420 Police	0	0				0	0			0	0
0421 Court Security	0	0				0	0			0	0
0422 Prisoner Transportation	0	0				0	0			0	0
0430 Conservation authority	0	0				0	0			0	0
0440 Protective inspection and control	0	0				0	0			0	0
0445 Building permit and inspection services	0	0				0	0			0	0
0450 Emergency measures	57,116	93,657				93,657	36,541	5,441		41,982	51,675
0460 Provincial Offences Act (POA)	5,629	112,598		112,598		0	106,969	5,569	112,538	0	0
0498 Other	0	0				0	0			0	0
0499 Subtotal	62,745	206,255	0	112,598	0	93,657	143,510	11,010	112,538	41,982	51,675
Transportation services											
0611 Roads - Paved	50,272,119	130,847,849	6,525,846	2,115,206		135,258,489	80,575,730	4,476,526	2,113,294	82,938,962	52,319,527
0612 Roads - Unpaved	0	0				0	0			0	0
0613 Roads - Bridges and Culverts	18,643,512	36,026,243	371,407	8,751		36,388,899	17,382,732	633,021	8,762	18,006,991	18,381,908
0614 Roads - Traffic Operations & Roadside	678,152	1,407,288	133,437	64,959		1,475,766	729,136	97,256	65,046	761,346	714,420
0621 Winter Control - Except sidewalks, Parking Lots	1,775,043	3,683,535	349,265	170,027		3,862,773	1,908,492	254,565	170,255	1,992,802	1,869,971
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
0699 Subtotal	71,368,826	171,964,915	7,379,955	2,358,943	0	176,985,927	100,596,090	5,461,368	2,357,357	103,700,101	73,285,826
Environmental services											
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
0899 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Health services											
1010 Public health services	0	0				0	0			0	0
1020 Hospitals	0	0				0	0			0	0
1030 Ambulance services	1,123,884	2,628,729	627,450	-4,397,081		7,653,260	1,504,845	690,976	-682,788	2,878,609	4,774,651
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
1099 Subtotal	1,123,884	2,628,729	627,450	-4,397,081	0	7,653,260	1,504,845	690,976	-682,788	2,878,609	4,774,651
Social and family services											
1210 General assistance	252,242	296,754				296,754	44,512	29,675		74,187	222,567
1220 Assistance to aged persons	1,659,903	5,750,389	531,563	39,051		6,242,901	4,090,486	245,022	39,051	4,296,457	1,946,444
1230 Child care	0	150,297				150,297	150,297			150,297	0
1298 Other	0	0				0	0			0	0
1299 Subtotal	1,912,145	6,197,440	531,563	39,051	0	6,689,952	4,285,295	274,697	39,051	4,520,941	2,169,011

FIR2015: PRESCOTT AND RUSSELL UCO

Asmt Code: 0200

MAH Code: 67000

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2015

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST						AMORTIZATION				2015 Closing Net Book Value	
	2015 Opening Net Book Value	2015 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2015 Closing Cost Balance	2015 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2015 Closing Amortization Balance		
	1	2	3	4	5	6	7	8	9	10		11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410 Public Housing	7,855,905	36,860,755				36,860,755	29,004,850	1,221,354		30,226,204		6,634,551
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 Subtotal	7,855,905	36,860,755	0	0	0	36,860,755	29,004,850	1,221,354	0	30,226,204		6,634,551
Recreation and cultural services												
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	606,511	1,618,891	122,161			1,741,052	1,012,380	130,944		1,143,324		597,728
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 Subtotal	606,511	1,618,891	122,161	0	0	1,741,052	1,012,380	130,944	0	1,143,324		597,728
Planning and development												
1810 Planning and zoning	827,291	827,291		-32,349		859,640	0		-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	891,850	1,817,718	590,502	41,706		2,366,514	925,867	67,328	41,097	952,098		1,414,416
1850 Tile drainage/shoreline assistance	0	0				0	0			0		0
1898 Other	0	0				0	0			0		0
1899 Subtotal	1,719,141	2,645,009	590,502	9,357	0	3,226,154	925,867	67,328	8,748	984,447		2,241,707
1910 Other	0	0				0	0			0		0
9910 Total Tangible Capital Assets	89,557,365	229,776,941	10,384,337	2,615,609	0	237,545,669	140,219,576	8,122,033	2,613,325	145,728,284		91,817,385

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 51

Asmt Code: 0200

SCHEDULE OF TANGIBLE CAPITAL ASSETS

MAH Code: 67000

for the year ended December 31, 2015

SEGMENTED BY ASSET CLASS

		2015 Opening Net Book Value (NBV) 1 \$	2015 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	6,854,737	7,250,763
2010	Land Improvements	535,574	1,258,831
2020	Buildings	8,593,511	8,132,143
2030	Machinery & Equipment	2,389,898	1,528,010
2040	Vehicles	2,068,376	1,037,316
2097	Other <input type="text" value="Leasehold Improvements"/>	864,382	722,652
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	21,306,478	19,929,715
Infrastructure Assets			
2205	Land	443,922	443,922
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment		746,076
2240	Vehicles		1,140,451
2250	Linear Assets	67,806,965	69,557,221
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	68,250,887	71,887,670
9920	Total Tangible Capital Assets	89,557,365	91,817,385
2405	Construction-in-progress	962,085	512,842
9921	Total Tangible Capital Assets and Construction-in-progress	90,519,450	92,330,227

2015-101

FIR2015: 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, 2015

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2015 Opening Balance	Expenditures in 2015	Less Assets Capitalized	2015 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	197,679	-21,785	160,462	15,432
	Protection services				
0410	Fire	0			0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other []	0			0
0499	Subtotal	0	0	0	0
	Transportation services				
0611	Roads - Paved	165,579	85,062	10,060	240,581
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	111,580	3,885	1,603	113,862
0614	Roadways - Traffic Operations & Roadside	11,898	28,841	11,898	28,841
0621	Winter Control - Except sidewalks, Parking Lots	31,143	75,490	31,143	75,490
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other []	0			0
0699	Subtotal	320,200	193,278	54,704	458,774
	Environmental services				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	0			0
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other []	0			0
0899	Subtotal	0	0	0	0
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	61,290		61,290	0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other []	0			0
1099	Subtotal	61,290	0	61,290	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	206,042	11,554	178,960	38,636
1230	Child care	0			0
1298	Other []	0			0
1299	Subtotal	206,042	11,554	178,960	38,636
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other []	0			0
1498	Other []	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	18,414		18,414	0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other []	0			0
1699	Subtotal	18,414	0	18,414	0
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	158,460	-148,770	9,690	0
1850	Tile drainage/shoreline assistance	0			0
1898	Other []	0			0
1899	Subtotal	158,460	-148,770	9,690	0
1910	Other []	0			0
9910	Total Construction-In-Progress	962,085	34,277	483,520	512,842

FIR2015: PRESCOTT AND RUSSELL UCO **Schedule 53**
Asmt Code: 0200 **CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**
MAH Code: 67000 **(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS**
for the year ended December 31, 2015

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	-2,195,405
1020	Acquisition of tangible capital assets	-8,408,213
1030	Amortization of tangible capital assets (SLC 51 9910 08)	8,122,033
1031	Contributed (Donated) tangible capital assets	-1,290,712
1032	Change in construction-in-progress	-449,237
1040	(Gain)/Loss on sale of tangible capital assets	68,673
1050	Proceeds on sale of tangible capital assets	146,678
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-1,810,778
1210	Change in supplies inventories	131,671
1220	Change in prepaid expenses	-33,168
1230	Other <input type="text"/>	
1299	Subtotal	98,503
1410	(Increase)/decrease in net financial assets/net debt	-3,907,680
1420	Net financial assets (net debt), beginning of year	22,406,948
9910	Net financial assets (net debt), end of year	18,499,268

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	3,433,293
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	2,793,035
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	Subtotal	6,226,328
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	158,813
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	2,472,308
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	2,631,121
0499	Subtotal	8,857,449
0610	Contributed (Donated) tangible capital assets	1,290,712
9920	Total Capital Financing	10,148,161
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	449,236

2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 54

Asmt Code: 0200

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 67000

for the year ended December 31, 2015

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

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2015 Actual 1 \$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	36,160,123
9920	Cash and cash equivalents, end of year	36,160,123

		2015 Actual 1 \$
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	0
Cash:		1
1501	Unrestricted	\$
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 54

Asmt Code: 0200

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 67000

for the year ended December 31, 2015

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

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2015 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	-2,195,405
2020	Non-cash items including amortization	8,122,034
2021	Contributed (Donated) tangible capital assets	-1,194,252
2022	Change in non-cash assets and liabilities	2,431,877
2030	Prepaid expenses	-33,169
2040	Change in deferred revenue	-805,859
2096	Other <input type="text"/>	
2097	Other Loss on sale of TCA	68,673
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	6,393,899
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	50,218
0620	Cash used to acquire tangible capital assets	-9,823,474
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-9,773,256
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-300,921
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	-300,921
1210	Increase in cash and cash equivalents	-3,680,278
1220	Cash and cash equivalents, beginning of year	36,160,123
9920	Cash and cash equivalents, end of year	32,479,845

		2015 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	32,479,845
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	32,479,845

		1 \$
Cash:		
1501	Unrestricted	23,822,463
1502	Restricted	8,657,382
1503	Unallocated	
9950	Cash and cash equivalents, end of year	32,479,845

2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 60

Asmt Code: 0200

CONTINUITY OF RESERVES AND RESERVE FUNDS

MAH Code: 67000

for the year ended December 31, 2015

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	0	7,962,413	19,286,150
0310 Allocation of Surplus		1,657,591	970,583
0315 Allocation of Surplus : for operating		292,500	192,983
0320 Allocation of Surplus : for capital		1,365,091	777,600
Development Charges Act			
0610 Non-discounted services			
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	0		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income		77,542	
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal			
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			4,000,000
0895 Other <input type="text"/>			
0896 Other <input type="text"/>			
0897 Other <input type="text"/>			
0898 Other <input type="text"/>			
9940 TOTAL Revenues & Surplus	0	1,735,133	4,970,583
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset		1,377,562	1,417,506
1015 For current operations		104,420	4,113,331
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)			
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			4,000,000
0910 Less: Utilization (deferred revenue recognized)	0	1,481,982	9,530,837
2099 Balance, end of year	0	8,215,564	14,725,896

2012-W01

FIR2015: PRESCOTT AND RUSSELL UCO

Asmt Code: 0200

MAH Code: 67000

Schedule 62 DEVELOPMENT CHARGES RATES

for the year ended December 31, 2015

Sq. Foot / Sq. Metre / Per Hectare / Per Other

(Please specify)

RESIDENTIAL CHARGES (\$)

Service	RESIDENTIAL CHARGES (\$)								
	Apartments								
	Single Detached	Semi-Detached	Other Multiples	<= 1 Bedroom	>= 2 Bedroom	Other	Other	Other	Other
1	2	3	4	5	6	7	8	9	
0	Municipal Wide Charges								
	<i>If Other, Please Specify ></i>								
9910	TOTAL MUNICIPAL WIDE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NON - RESIDENTIAL CHARGES (\$)

NON Res.	Industrial	Commercial	Institutional	NON - RESIDENTIAL CHARGES (\$)		
				Sq. Foot / Sq. Metre / Per Hectare / Per Other <input type="checkbox"/>		
				(Please Specify)	(Please Specify)	(Please Specify)
10	11	12	13	14	15	16
<i>If Other, Please Specify ></i>						
0.00	0.00	0.00	0.00	0.00	0.00	0.00

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?
If yes(Y), please attach an electronic version of the new by-law.

2012-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Asmt Code: 0200

MAH Code: 67000

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2015

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

RESIDENTIAL CHARGES (\$)

Service	Single Detached 1	Semi-Detached 2	Other Multiples 3	Apartments		Other 6	Other 7	Other 8	Other 9
				<= 1 Bedroom 4	>= 2 Bedroom 5				
				If Other, Please Specify >					
110 Administration Studies									
9910 TOTAL FOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NON - RESIDENTIAL CHARGES (\$)

NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
Sq. Foot / Sq. Metre (Please Specify 10	Sq. Foot / Sq. Metre (Please Specify 11	Sq. Foot / Sq. Metre (Please Specify 12	Sq. Foot / Sq. Metre (Please Specify 13	14	15	16
If Other, Please Specify >						
0.00	0.00	0.00	0.00	0.00	0.00	0.00



2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 70

Asmt Code: 0200

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 67000

for the year ended December 31, 2015

Financial Assets		1
0299	Cash and cash equivalents	\$ 32,479,845
Accounts receivable		
0410	Canada	373,972
0420	Ontario	309,752
0430	Upper-tier	
0440	Other municipalities	544,664
0450	School boards	
0490	Other receivables	874,309
0499	Subtotal	2,102,697
Taxes receivable		
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	Subtotal	0
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text"/>	
0829	Subtotal	0
Debt Recoverable from Others		
0861	Municipalities (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	Subtotal	0
Other financial assets		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	0
9930	TOTAL Financial Assets	34,582,542
8010	* Market value of Investments included in Line 0829	<input type="text"/>

2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 70

Asmt Code: 0200

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 67000

for the year ended December 31, 2015

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	
2220	Ontario	1,239,472
2230	Upper-tier	
2240	Other municipalities	921,689
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	5,364,837
2290	Other	
2299	Subtotal	7,525,998
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	0
2490	Other	1,511,620
2499	Subtotal	1,511,620
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	2,618,985
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	2,618,985
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	
Post employment benefits		
2810	Accumulated sick leave	154,621
2820	Accrued vacation pay	1,342,322
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	2,929,728
2898	Other	
2899	Subtotal post employment benefits	4,426,671
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	16,083,274
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	18,499,268
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	92,330,227
6250	Inventories of Supplies	331,935
6260	Prepaid Expenses	1,491,272
6299	Total Non-Financial Assets	94,153,434
9970	Total Accumulated Surplus/(Deficit)	112,652,702
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	89,711,242
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	22,941,460
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	Total Local Boards	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	Total Other	0
9971	Total Accumulated Surplus/(Deficit)	112,652,702

2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Single/Lower-Tier ONLY Schedule 72

Asmt Code: 0200

CONTINUITY OF TAXES RECEIVABLE

MAH Code: 67000

for the year ended December 31, 2015

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)	38,769,987
0225	PLUS: Current Year Penalties and Interest	
0240	LESS: Total cash collections (SLC 72 0699 09)	38,769,987
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"/> Received from Lower-Tier municipality	38,769,987
0699	TOTAL Cash Collections	38,769,987

2015-V01

FIR2015: 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, 2015

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)							
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. Ac					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	
2892	Other <input type="text"/>					0			0	
2893	Other <input type="text"/>					0			0	
2899	Tax adjustments before allowances	0	0	0	0	0	0	0	0	

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							
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 31)					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	0	0	0	0	0			0	

2015-001

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 74

Asmt Code: 0200

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 67000

for the year ended December 31, 2015

1. Debt burden of the municipality

	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	1	\$
0210	To Ontario and agencies		
0220	To Canada and agencies		
0230	To Others		
0297	Other		
0298	Other		
0299	Subtotal	0	
0499	PLUS: All debt assumed by the municipality from others		2,618,985
	LESS: All debt assumed by others		
0610	Ontario		
0620	School boards		
0630	Other Municipalities		
0640	Government Business Enterprises		
0697	Other		
0698	Other		
0699	Subtotal	0	
	LESS: Debt retirement funds		
0810	Sewer		
0820	Water		
0896	Other		
0897	Other		
0898	Other		
0899	Subtotal	0	
	LESS: Own sinking funds (Actual balances)		
1010	General municipal		
1020	Enterprises and others		
1096	Other		
1097	Other		
1098	Other		
1099	Subtotal	0	
9910	TOTAL Net Long Term Liabilities of the Municipality		2,618,985

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	2,426,014
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	192,971
1280	Construction Financing Debentures	
1297	Other	
1298	Other	
9920	TOTAL Net Long Term Liabilities of the Municipality	2,618,985

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	2,618,985
	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	TOTAL Net Long Term Liabilities of the Municipality	2,618,985

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FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 74

Asmt Code: 0200

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 67000

for the year ended December 31, 2015

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	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

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 74

Asmt Code: 0200

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 67000

for the year ended December 31, 2015

8. Contingent liabilities		Contingent Liabilities	Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
		4	1	2	3
		Y or N	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	

10. Debt Charges for the current year		Principal	Interest	Total
		1	2	3
		\$	\$	\$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates	300,921	161,031	
3014	Other			
3015	Tile Drainage/Shoreline Assistance			
3020	Recovered from reserve funds			
Recovered from unconsolidated entities:				
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other <input type="text"/>			
3098	Other <input type="text"/>			
3099	TOTAL	300,921	161,031	
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		Principal	Interest
		1	2
		\$	\$
3410	Repayment of Provincial Special Assistance		
3420	Other long term debt refinanced		

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 74

Asmt Code: 0200

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 67000

for the year ended December 31, 2015

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 2016	320,718	162,066					
3220 Year 2017	340,696	141,874					
3230 Year 2018	361,788	120,782					
3240 Year 2019	356,877	98,282					
3250 Year 2020	378,883	76,277					
3260 Years 2021 to 2025	860,023	115,524					
3270 Years 2026 onwards							
3280 Int. to be earned on sink. funds . . .							
3299 TOTAL	2,618,985	714,805	0	0	0	0	0

13. Other notes

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

FIR.mah@ontario.ca

3601

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

FIR2015: PRESCOTT AND RUSSELL UCO

Asmt Code: 0200

MAH Code: 67000

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2015

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total
		1	2	3	4	5	20
		\$	\$	\$	\$	\$	\$
Assets							
0210	Current						0
0220	Capital						0
0297	Other						0
0298	Other <input type="text"/>						0
0299	Total Assets	0	0	0	0	0	0
Liabilities							
0410	Current						0
0420	Long-term						0
0497	Other						0
0498	Other <input type="text"/>						0
0499	Total Liabilities	0	0	0	0	0	0
9910	Net Equity	0	0	0	0	0	0
0610	Municipality's Share						0
STATEMENT OF OPERATIONS							
0810	Revenues						0
0820	Expenses						0
9920	Net Income (Loss)	0	0	0	0	0	0
1010	Municipality's Share						0
1020	Dividends paid						0

2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 77

Asmt Code: 0200

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 67000

for the year ended December 31, 2015

0210 District Social Services Administration Board

United Counties of Prescott and Russell

Consolidated Statement of Financial Position

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

2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 77

Asmt Code: 0200

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 67000

for the year ended December 31, 2015

1210 District Social Services Administration Board United Counties of Prescott and Russell

Consolidated Statement of Operations

REVENUES

Provincial

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

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

Federal

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

	0	
	0	
0	0	

Municipal Contributions

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

	0	
	0	
0	0	

Other Revenues

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

	0	
	0	
	0	
	0	
0	0	

9930 Total Revenues

0	0	
---	---	--

EXPENSES

Social Services

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

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

Health Services

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

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9940 Total Expenses

0	0	
---	---	--

9950 Annual Surplus / (Deficit)

0	0	
---	---	--

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 77 HEALTH UNIT

Asmt Code: 0200

MAH Code: 67000

for the year ended December 31, 2015

0210 Health Unit

Eastern Ontario

Consolidated Statement of Financial Position

Financial Assets

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

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

Liabilities

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

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9910 Net Financial Assets (Net Debt)

0	0	
---	---	--

Non-Financial Assets

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

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 Accumulated Surplus/(Deficit)

0	0	
---	---	--

Accumulated Surplus Analysis

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

	0	
	0	
	0	
	0	
	0	
0	0	

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 77 HEALTH UNIT

Asmt Code: 0200

MAH Code: 67000

for the year ended December 31, 2015

1210 **Health Unit** Eastern Ontario

Consolidated Statement of Operations

REVENUES

Provincial

1411	Province of Ontario	
1450	Land Ambulance	
1497	Other 	
1498	Other 	
1499	Total Provincial Funding	

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

Federal

1611	Government of Canada	
1698	Other 	
1699	Total Federal Funding	

	0	
	0	
0	0	

Municipal Contributions

1810	Municipal Billings	
1898	Other 	
1899	Total Municipal Contributions	

	0	
	0	
0	0	

Other Revenues

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

	0	
	0	
	0	
	0	
0	0	

9930 Total Revenues	0	0	
----------------------------	---	---	--

EXPENSES

Health Services

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

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9950 Annual Surplus / (Deficit)	0	0	
--	---	---	--

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 77

Asmt Code: 0200

% OF MUNICIPALITY'S SHARE OF OTHER CATEGORY

MAH Code: 67000

for the year ended December 31, 2015

0210 Entity

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other <input style="width: 150px; height: 20px;" type="text"/>	
0497	Other <input style="width: 150px; height: 20px;" type="text"/>	
0498	Other <input style="width: 150px; height: 20px;" type="text"/>	
0499	Total Financial Assets	

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

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other <input style="width: 150px; height: 20px;" type="text"/>	
0697	Other <input style="width: 150px; height: 20px;" type="text"/>	
0698	Other <input style="width: 150px; height: 20px;" type="text"/>	
0699	Total Liabilities	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	

9910 **Net Financial Assets (Net Debt)**

	0	0
--	---	---

Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other <input style="width: 150px; height: 20px;" type="text"/>	
0897	Other <input style="width: 150px; height: 20px;" type="text"/>	
0898	Other <input style="width: 150px; height: 20px;" type="text"/>	
0899	Total Non-Financial Assets	

	0	
	0	
	0	
	0	
	0	
	0	
	0	

9920 **Accumulated Surplus/(Deficit)**

	0	0
--	---	---

Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other <input style="width: 150px; height: 20px;" type="text"/>	
1098	Other <input style="width: 150px; height: 20px;" type="text"/>	
1099	Accumulated Surplus/(Deficit)	

	0	
	0	
	0	
	0	
	0	
	0	

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 77

Asmt Code: 0200

% OF MUNICIPALITY'S SHARE OF OTHER CATEGORY

MAH Code: 67000

for the year ended December 31, 2015

1210 Entity

Consolidated Statement of Operations

REVENUES

Provincial

1411	Province of Ontario	
1498	Other <input style="width: 150px; height: 15px;" type="text"/>	
1499	Total Provincial Funding	

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

Federal

1611	Government of Canada	
1698	Other <input style="width: 150px; height: 15px;" type="text"/>	
1699	Total Federal Funding	

	0	
	0	
0	0	

Municipal Contributions

1810	Municipal Billings	
1898	Other <input style="width: 150px; height: 15px;" type="text"/>	
1899	Total Municipal Contributions	

	0	
	0	
0	0	

Other Revenues

2010	Investment Income	
2020	Deferred revenue earned	
2097	Other <input style="width: 150px; height: 15px;" type="text"/>	
2098	Other <input style="width: 150px; height: 15px;" type="text"/>	
2099	Total Other Revenues	

	0	
	0	
	0	
	0	
0	0	

9930 **Total Revenues**

0	0	
---	---	--

EXPENSES

2693	Other <input style="width: 150px; height: 15px;" type="text"/>	
2694	Other <input style="width: 150px; height: 15px;" type="text"/>	
2695	Other <input style="width: 150px; height: 15px;" type="text"/>	
2696	Other <input style="width: 150px; height: 15px;" type="text"/>	
2697	Other <input style="width: 150px; height: 15px;" type="text"/>	
2698	Other <input style="width: 150px; height: 15px;" type="text"/>	
2699	Total Other Expenses	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9950 **Annual Surplus / (Deficit)**

0	0	
---	---	--

2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 77

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION &
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 0200

MAH Code: 67000

for the year ended December 31, 2015

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

2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 77

CONSOLIDATED STATEMENT OF FINANCIAL POSITION & STATEMENT OF OPERATIONS FOR OTHER ENTITIES

Asmt Code: 0200

MAH Code: 67000

for the year ended December 31, 2015

Consolidated Statement of Operations		Total All	Municipality's Share	% of Municipality's Share of Total All
		1	2	3
		\$	\$	%
REVENUES				
Provincial				
1410	Ontario Works	0	0	
1411	Province of Ontario	0	0	
1420	Ontario Disability Support Program (ODSP)	0	0	
1430	Ontario Drug Benefit Program (ODB)	0	0	
1440	Child Care	0	0	
1450	Land Ambulance	0	0	
1460	Social Housing	0	0	
1497	Other	0	0	
1498	Other	0	0	
1499	Total Provincial Funding	0	0	
Federal				
1610	Social Housing	0	0	
1611	Government of Canada	0	0	
1698	Other	0	0	
1699	Total Federal Funding	0	0	
Municipal Contributions				
1810	Municipal Billings	0	0	
1898	Other	0	0	
1899	Total Municipal Contributions	0	0	
Other Revenues				
2010	Investment Income	0	0	
2020	Deferred revenue earned	0	0	
2097	Other	0	0	
2098	Other	0	0	
2099	Total Other Revenues	0	0	
9930	Total Revenues	0	0	
EXPENSES				
Social Services				
2210	Ontario Works	0	0	
2220	Ontario Disability Support Program (ODSP)	0	0	
2230	Ontario Drug Benefit Program (ODB)	0	0	
2240	Child Care	0	0	
2250	Social Housing	0	0	
2260	Other	0	0	
2299	Total Social Services	0	0	
Health Services				
2410	Land Ambulance	0	0	
2420	Public Health	0	0	
2430	Other	0	0	
2440	DSSAB Administration	0	0	
2496	Other	0	0	
2497	Other	0	0	
2498	Other	0	0	
2499	Total Health Services	0	0	
Other Expenses				
2693	Other	0	0	
2694	Other	0	0	
2695	Other	0	0	
2696	Other	0	0	
2697	Other	0	0	
2698	Other	0	0	
2699	Total Other Expenses	0	0	
9940	Total All Expenses	0	0	
9950	Annual Surplus / (Deficit)	0	0	

2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 79

Asmt Code: 0200

COMMUNITY IMPROVEMENT PLANS

MAH Code: 67000

for the year ended December 31, 2015

Community Improvement Plans (Section 28 of the Planning Act)

Grants

- 2010 Environment Site Assessment/Remediation
- 2020 Development/Redevelopment of Land/Buildings

Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
1	2
\$	#

Loans

- 2210 Loans issued in current year (2015)
- 2220 Outstanding Loans as of 2015

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2015

- 2610 Year: 2016
- 2620 Year: 2017
- 2630 Year: 2018
- 2640 Year: 2019
- 2650 Year: 2020
- 2660 Years beyond 2020

FIR2015: PRESCOTT AND RUSSELL UCO

Asmt Code: 0200

MAH Code: 67000

**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2015

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	0.40	2.00
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	12.48	9.00
0227 Ambulance	78.00	15.00	1.00
0228 Uniform	70.00	15.00	
0229 Civilian	8.00		1.00
0230 Health Services			
0235 Homes for the Aged	84.00	59.85	15.00
0240 Other Social Services	58.00	0.00	3.00
0245 Parks and Recreation			
0250 Libraries			
0255 Planning	10.00		1.00
0290 Other	8.00	3.39	2.00
0298 Subtotal	300.00	91.12	33.00
0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)			
Employees of Joint Local Boards			
0305 Administration			
0310 Fire	0.00	0.00	0.00
0311 Uniform			
0312 Civilian			
0315 Police	0.00	0.00	0.00
0316 Uniform			
0317 Civilian			
0360 Court Security	0.00	0.00	0.00
0361 Uniform			
0362 Civilian			
0363 Prisoner Transportation	0.00	0.00	0.00
0364 Uniform			
0365 Civilian			
0320 Transit			
0325 Public Works			
0327 Ambulance	0.00	0.00	0.00
0328 Uniform			
0329 Civilian			
0330 Health Services			
0335 Homes for the Aged			
0340 Other Social Services			
0345 Parks and Recreation			
0350 Libraries			
0355 Planning			
0390 Other			
0398 Subtotal	0.00	0.00	0.00
0399 TOTAL	300.00	91.12	33.00

FIR2015: PRESCOTT AND RUSSELL UCO

Asmt Code: 0200

MAH Code: 67000

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

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
#	\$
19	5,824,404
6	5,400,111

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
\$
100,751,570
1,237,800
5,000,000
106,989,370

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2013 - 2015)

1
\$

2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Asmt Code: 0200

MAH Code: 67000

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

7. Alternate service delivery arrangements

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

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601	Tourism	PLANNING AND DEVELOPMENT	1899	305,280	
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 80

Asmt Code: 0200

STATISTICAL INFORMATION

MAH Code: 67000

for the year ended December 31, 2015

8. Consolidated Local boards including Joint local boards and all local entities set up by the municipality

(I) PROPORTIONALLY CONSOLIDATED joint local boards

Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801					
0802					
0803					
0804					
0805					
0806					
0807					
0808					
0809					
0810					
0811					
0812					
0813					
0814					
0815					
0816					
0817					
0818					
0819					
0820					
0821					
0822					
0823					
0824					
0825					
0826					
0827					
0828					
0829					
0830					
0831					
0832					
0833					
0834					
0835					
0836					
0837					
0838					
0839					
0840					
0841					
0842					
0843					
0844					
0845					
0846					
0847					
0848					
0849					

2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 80

Asmt Code: 0200

STATISTICAL INFORMATION

MAH Code: 67000

for the year ended December 31, 2015

(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			100%		
0852			100%		
0853			100%		
0854			100%		
0855			100%		
0856			100%		
0857			100%		
0858			100%		
0859			100%		
0860			100%		
0861			100%		
0862			100%		
0863			100%		
0864			100%		
0865			100%		
0866			100%		
0867			100%		
0868			100%		
0869			100%		
0870			100%		
0871			100%		
0872			100%		
0873			100%		
0874			100%		
0875			100%		
0876			100%		
0877			100%		
0878			100%		
0879			100%		
0880			100%		
0881			100%		
0882			100%		
0883			100%		
0884			100%		
0885			100%		
0886			100%		
0887			100%		
0888			100%		
0889			100%		
0890			100%		
0891			100%		
0892			100%		
0893			100%		
0894			100%		
0895			100%		
0896			100%		
0897			100%		
0898			100%		
0899			100%		

FIR2015: PRESCOTT AND RUSSELL UCO

Asmt Code: 0200

MAH Code: 67000

**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2015

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 2015 based on permits issued.

1 \$

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	0	0
0	0	0
0	0	0
Subtotal	0	0

Number Of Building Permit Applications

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

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

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

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

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 #
Subtotal	0

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2015.

Hectares 1 #
116,026

FIR2015: PRESCOTT AND RUSSELL UCO

Asmt Code: 0200

MAH Code: 67000

**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2015

11. Transportation Services

1710	Roads : Total Paved Lane Km	1 # 1,152
------	---------------------------------------	-----------------

1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	921
------	---	-----

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1722	Has the entire municipal road system been rated?		Y
1725	Indicate the rating system used and the year the rating was conducted		RIMS/2015

1730	Roads : Total UnPaved Lane Km	0
------	---	---

1740	Winter Control : Total Lane Km maintained in winter	1,152
------	---	-------

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	25,665
------	--	--------

Rating Of Bridges And Culverts	Total Number
1765 Bridges	33
1766 Culverts	40
1767 Subtotal	73

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1768	Have all bridges and culverts in the municipal system been rated?		N
1769	Indicate the rating system used and the year the rating was conducted		OSIM BCI 2015

12. Environmental Services

1810	Wastewater Main Backups : Total number of backed up wastewater mains	0
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains	0
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated	0.000
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	0.000

1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	0
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins).	0

1845	Water Treatment : Total Megalitres of Drinking Water Treated.	0.000
1850	Water Main Breaks : Number of water main breaks in a year.	0
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	0

1860	Solid Waste Collection : Total tonnes collected from all property classes.	0
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes.	0
1870	Waste Diversion : Total tonnes diverted from all property classes.	0

13. Recreation Services

1910	Trails : Total kilometres of trails (owned by municipality and third parties).	435
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).	0
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).	0

14. Other Revenue (Used for the calculation of Operating Cost)

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)	

FIR2015: 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, 2015

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2017

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

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

		1
		\$
Debt Charges for the Current Year		
0210	Principal (SLC 74 3099 01)	300,921
0220	Interest (SLC 74 3099 02)	161,031
0299	Subtotal	461,952
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	461,952

		1
		\$
Excluded Debt Charges		
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	461,952

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	92,225,833
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	35,211,089
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	4,633,196
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	0
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	2,841,396
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	0
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	1,290,712
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	43,976,393
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	48,249,440
2620	25% of Net Revenues	12,062,360
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	11,600,408

For Illustration Purposes Only

Annual Interest Rate	@	Term	years =
7.00%		5	47,563,963

2015-V01

FIR2015: PRESCOTT AND RUSSELL UCO

Schedule 83

Asmt Code: 0200

NOTES

MAH Code: 67000

for the year ended December 31, 2015

NOTES

0010 **Schedule 10 :**

0020 **Schedule 12 :**

0030 **Schedule 40 :**

0040 **Schedule 51 :**

0050 **Schedule 53 :**

0060 **Schedule 54 :**

0070 **Schedule 60 :**

0080 **Schedule 70 :**

0090 **Schedule 74 :**

0110 **Schedule - Other :**