

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 2000

MUNICIPALITY OF: Prescott and Russell UCo

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Prescott and Russell UCo

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	7,686,510	-	-	7,686,510
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	7,686,510	-	-	7,686,510
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	-	-	-	-
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	1,083,769	-	-	1,083,769
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	19,625,664			19,625,664
Canada specific grants	30	300			300
Other municipalities - grants and fees	31	750,471			750,471
Fees and service charges	32	2,866,491			2,866,491
Subtotal	33	23,242,926			23,242,926
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	320	-	-	320
Fines	37	-			-
Penalties and interest on taxes	38	97,222			97,222
Investment income - from own funds	39	-			-
- other	40	1,217			1,217
Sales of publications, equipment, etc	42	2,771			2,771
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	101,530	-	-	101,530
TOTAL REVENUE	51	32,114,735	-	-	32,114,735

For the year ended December 31, 1991.

Prescott and Russell UCo

[illegible]

For the year ended December 31, 1991.

Prescott and Russell UCo

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II. Upper tier purposes

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
	residential and farm	commercial and industrial	business		residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
	1	2	3		4	5	6	7	8	9	10	11	12
MAID	\$	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
Total all school board taxation	0						-	-	-	-	-	-	-

For the year ended December 31, 1991.

Prescott and Russell UCo

[illegible]

ANALYSIS OF UPPER TIER LEVIES
AND DIRECT CHARGES

For the year ended December 31, 1991.

Municipality

Prescott and Russell UCo

LEVIES ON SUPPORTING MUNICIPALITIES										DIRECT BILLINGS ON RATEPAYERS					
Municipalities which support the upper tier	Municipal Code	levies for special purposes (please specify								water service charges		sewer service charges			
		levy for general purposes *						Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	all other		all other	
			residences	properties	residences	properties									
		3 \$	4 \$	5 \$	6 \$	17 \$	20 \$	21 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$	
	36														
	37														
	38														
	39														
	40														
	41														
	42														
	43														
	44														
	45														
	46														
Total	47	7,433,740	-	-	-	-	-	-	252,770	7,686,510	-	-	-	-	

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Prescott and Russell UCo

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	22,174	300	-	293,640
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	-
Transportation services					
Roadways	8	1,354,215	-	-	-
Winter Control	9	427,600	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,781,815	-	-	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	3,365,070	-	750,471	679,068
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	3,365,070	-	750,471	679,068
Social and Family Services					
General Assistance	31	11,901,155	-	-	-
Assistance to Aged Persons	32	1,871,816	-	-	1,559,962
Assitance to Children	33	-	-	-	-
Day Nurseries	34	573,255	-	-	162,571
--	35	-	-	-	-
Subtotal	36	14,346,226	-	-	1,722,533
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	-
Planning and Development					
Planning and Development	41	-	-	-	161,100
Commercial and Industrial	42	110,379	-	-	10,150
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	110,379	-	-	171,250
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	19,625,664	300	750,471	2,866,491

1991 FINANCIAL INFORMATION RETURN									
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality							
		Prescott and Russell UCo							
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For the year ended December 31, 1991.									
		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures	
		1	2	3	4	5	6	7	
		\$	\$	\$	\$	\$	\$	\$	
General Government	1	831,111	40,150	811,797	53,183	-	-	20,999	1,715,242
Protection to Persons and Property									
Fire	2	-	-	3,230	-	-	-	3,230	
Police	3	-	-	-	-	-	-	-	
Conservation Authority	4	-	-	-	-	-	-	-	
Protective inspection and control	5	27,278	-	4,025	-	-	-	31,303	
Emergency measures	6	-	-	-	-	-	-	-	
Subtotal	7	27,278	-	7,255	-	-	-	34,533	
Transportation services									
Roadways	8	799,046	-	1,303,882	276,165	192,847	-	2,571,940	
Winter Control	9	354,692	-	465,324	-	-	-	820,016	
Transit	10	-	-	-	-	-	-	-	
Parking	11	-	-	-	-	-	-	-	
Street Lighting	12	-	-	-	-	-	-	-	
Air Transportation	13	-	-	-	-	-	-	-	
--	14	-	-	-	-	-	-	-	
Subtotal	15	1,153,738	-	1,769,206	276,165	192,847	-	3,391,956	
Environmental services									
Sanitary Sewer System	16	-	-	-	-	-	-	-	
Storm Sewer System	17	-	-	-	-	-	-	-	
Waterworks System	18	-	-	-	-	-	-	-	
Garbage Collection	19	-	-	-	-	-	-	-	
Garbage Disposal	20	-	-	-	-	-	-	-	
Pollution Control	21	-	-	-	-	-	-	-	
--	22	-	-	-	8,011	-	-	8,011	
Subtotal	23	-	-	-	8,011	-	-	8,011	
Health Services									
Public Health Services	24	3,959,030	173,289	997,824	69,145	1,610	-	5,200,898	
Public Health Inspection and Control	25	-	-	-	-	-	-	-	
Hospitals	26	-	-	-	-	-	-	-	
Ambulance Services	27	-	-	-	-	-	-	-	
Cemeteries	28	-	-	-	-	-	-	-	
--	29	-	-	-	-	-	-	-	
Subtotal	30	3,959,030	173,289	997,824	69,145	1,610	-	5,200,898	
Social and Family Services									
General Assistance	31	991,524	-	265,093	13,255	13,221,205	-	14,491,077	
Assistance to Aged Persons	32	3,105,415	72,432	670,844	53,377	-	-	3,902,068	
Assitance to Children	33	-	-	-	-	692,686	-	692,686	
Day Nurseries	34	215,728	-	601,413	-	-	-	817,141	
--	35	-	-	-	-	-	-	-	
Subtotal	36	4,312,667	72,432	1,537,350	66,632	13,913,891	-	19,902,972	
Recreation and Cultural Services									
Parks and Recreation	37	-	-	-	-	-	-	-	
Libraries	38	-	-	-	-	-	-	-	
Other Cultural	39	-	-	-	-	5,500	-	5,500	
Subtotal	40	-	-	-	-	5,500	-	5,500	
Planning and Development									
Planning and Development	41	79,518	-	4,199	-	-	-	83,717	
Commercial and Industrial	42	127,498	-	60,101	12,791	-	20,999	221,389	
Residential Development	43	-	-	44,984	-	25,965	-	70,949	
Agriculture and Reforestation	44	-	-	-	-	-	-	-	
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-	
--	46	-	-	-	-	-	-	-	
Subtotal	47	207,016	-	109,284	12,791	25,965	20,999	376,055	
Electricity	48	-	-	-	-	-	-	-	
Gas	49	-	-	-	-	-	-	-	
Telephone	50	-	-	-	-	-	-	-	
Total	51	10,490,840	285,871	5,232,716	485,927	14,139,813	-	30,635,167	

1991 FINANCIAL INFORMATION RETURN

Municipality

Prescott and Russell UCo

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

					1	
					\$	
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year				1		-
Source of Financing						
Contributions from Own Funds						
Revenue Fund				2		485,927
Reserves and Reserve Funds				3		-
			Subtotal	4		485,927
Long Term Liabilities Incurred						
Central Mortgage and Housing Corporation				5		-
Ontario Financing Authority				7		-
Commercial Area Improvement Program				9		-
Other Ontario Housing Programs				10		-
Ministry of the Environment				11		-
Tile Drainage and Shoreline Property Assistance Programs				12		-
Serial Debentures				13		-
Sinking Fund Debentures				14		70,000
Long Term Bank Loans				15		-
Long Term Reserve Fund Loans				16		-
- -				17		-
			Subtotal *	18		70,000
Grants and Loan Forgiveness						
Ontario				20		2,607,656
Canada				21		-
Other Municipalities				22		-
			Subtotal	23		2,607,656
Other Financing						
Prepaid Special Charges				24		-
Proceeds From Sale of Land and Other Capital Assets				25		2,815
Investment Income						
From Own Funds				26		-
Other				27		-
Donations				28		-
--				30		-
--				31		-
			Subtotal	32		2,815
			Total Sources of Financing	33		3,166,398
Applications						
Own Expenditures						
Short Term Interest Costs				34		-
Other				35		3,166,398
			Subtotal	36		3,166,398
Transfer of Proceeds From Long Term Liabilities to:						
Other Municipalities				37		-
Unconsolidated Local Boards				38		-
Individuals				39		-
			Subtotal	40		-
Transfers to Reserves, Reserve Funds and the Revenue Fund				41		-
			Total Applications	42		3,166,398
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year				43		-
Amount Reported in Line 43 Analysed as Follows:						
Unapplied Capital Receipts (Negative)				44		-
To be Recovered From:						
- Taxation or User Charges Within Term of Council				45		-
- Proceeds From Long Term Liabilities				46		-
- Transfers From Reserves and Reserve Funds				47		-
- -				48		-
			Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		-
				19		-

* - Amount in Line 18 Raised on Behalf of Other Municipalities

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Prescott and Russell UCo

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	53,918
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	-
Transportation services					
Roadways	8	2,461,428	-	-	2,737,593
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	2,461,428	-	-	2,737,593
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	7,500	-	-	15,511
--	22	-	-	-	-
Subtotal	23	7,500	-	-	15,511
Health Services					
Public Health Services	24	-	-	-	69,145
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	69,145
Social and Family Services					
General Assistance	31	6,352	-	-	21,687
Assistance to Aged Persons	32	123,376	-	-	246,753
Assitance to Children	33	-	-	-	-
Day Nurseries	34	9,000	-	-	9,000
--	35	-	-	-	-
Subtotal	36	138,728	-	-	277,440
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	-
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	12,791
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	12,791
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,607,656	-	-	3,166,398

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Prescott and Russell UCo

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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal 7	-	
Transportation services			
Roadways	8	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal 30	-	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	395,000	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal 36	395,000	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	-	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal 47	-	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	395,000	

1991 FINANCIAL INFORMATION RETURN

Municipality

Prescott and Russell UCo

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies	1	-	
: To Canada and agencies	2	-	
: To other	3	395,000	
	4	395,000	
Subtotal	5	-	
Plus: All debt assumed by the municipality from others	6	-	
Less: All debt assumed by others	7	-	
:Ontario	8	-	
:Schoolboards	9	-	
:Other municipalities	10	-	
Subtotal	11	-	
Less: Ministry of the Environment debt retirement funds	12	-	
- sewer	13	-	
- water	14	-	
Own sinking funds (actual balances)	15	-	
- general municipal	16	-	
- enterprises and other	17	-	
Subtotal	18	-	
Total	19	395,000	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	20	-	
Installment (serial) debentures	21	325,000	
Long term bank loans	22	70,000	
Lease purchase agreements	23	-	
Mortgages	24	-	
Ministry of the Environment	25	-	
--	26	-	
--	27	-	
	28	-	
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above	29	-	
- par value of this amount in U.S. dollars	30	-	
Other - Canadian dollar equivalent included in line 15 above	31	-	
- par value of this amount in _____	32	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	33	-	
Ministry of the Environment - sewer	34	-	
- water	35	-	
			\$
4. Actuarial balance of own sinking funds at year end	36	-	
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits	37	653,691	
Total liability under OMERS plans			
- initial unfunded	38	-	
- actuarial deficiency	39	-	
Total liability for own pension funds			
- initial unfunded	40	-	
- actuarial deficiency	41	-	
Outstanding loans guarantee	42	-	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support	43	-	
- university support	44	-	
- leases and other agreements	45	-	
Other (specify)			
--			
--			
Total		653,691	

1991 FINANCIAL INFORMATION RETURN

Municipality

Prescott and Russell UCo

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

6. Ministry of the Environment Provincial Projects							
	accumulated surplus (deficit)	total outstanding capital obligation	debt charges				
	1	2	3				
	\$	\$	\$				
Water projects - for this municipality only	46	-	-				
- share of integrated projects	47	-	-				
Sewer projects - for this municipality only	48	-	-				
- share of integrated projects	49	-	-				
7. 1991 Debt Charges							
		principal	interest				
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund							
- general tax rates *	50	76,193	36,390				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	-	-				
- user rates (consolidated entities)	53	100,572	72,716				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	176,765	109,106				
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1992	60	67,500	35,038	-	-	-	-
1993	61	73,400	28,804	-	-	-	-
1994	62	70,100	21,926	-	-	-	-
1995	63	56,000	15,210	-	-	-	-
1996	64	61,000	9,506	-	-	-	-
1997-2001	65	67,000	3,266	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	395,000	113,750	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1992						72	50,000
1993						73	-
1994						74	-
1995						75	-
1996						76	-
Total						77	50,000
10. Other notes (attach supporting schedules as required)							

1991 FINANCIAL INFORMATION RETURN

Municipality

Prescott and Russell UCo

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

[illegible]

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

Prescott and Russell UCo

9LT

13

[illegible]

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Prescott and Russell UCo

10
15

		1 \$
Balance at the beginning of the year	1	750,000
Revenues		
Contributions from revenue fund	2	-
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	-
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	-
Balance at the end of the year for:		
Reserves	23	750,000
Reserve Funds	24	-
Total	25	750,000
Analysed as follows:		
Working funds	26	750,000
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	-
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	
Total	58	750,000

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

For the year ended December 31, 1991.

Prescott and Russell UCo

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	618,208	4,000
Accounts receivable			
Canada	2	109,699	
Ontario	3	2,472,982	
Region or county	4	-	
Other municipalities	5	418,084	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	559,841	business taxes
Taxes receivable			
Current year's levies	9	-	-
Previous year's levies	10	-	-
Prior year's levies	11	-	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	45,281	portion of line 20
Capital outlay to be recovered in future years	19	395,000	for tax sale / tax
Other long term assets	20	-	registration
	21	4,619,095	-
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

For the year ended December 31, 1991.

Prescott and Russell UCo

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	3,202		
Region or county	28	-		
Other municipalities	29	60,539		
School Boards	30	-		
Trade accounts payable	31	2,132,021		
Other	32	-		
Other current liabilities	33	58,528		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	395,000		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	750,000		
Accumulated net revenue (deficit)				
General revenue	42	958,337		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	38,563		
--	53	222,905		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	4,619,095		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		4
Non-line Department Support Staff	2		9
Fire	3		-
Police	4		-
Transit	5		-
Public Works	6		38
Health Services	7		-
Homes for the Aged	8		54
Other Social Services	9		29
Parks and Recreation	10		-
Libraries	11		-
Planning	12		4
	13		138
Total			

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	7,444,841	1,692,821	
Wages and salaries					
Employee benefits	15	1,188,782		139,121	

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections:		16	-
Current year's tax			
Previous years' tax		17	-
Penalties and interest		18	-
	Subtotal	19	-
Discounts allowed		20	-
Tax adjustments under section 362 and 363 of the Municipal Act			
- amounts added to the roll (negative)		22	-
- amounts written off		23	-
Tax adjustments under sections 465, 495 and 496 of the Municipal Act			
- recoverable from upper tier and school boards			
		24	-
- recoverable from general municipal revenues		25	-
Transfers to tax sale and tax registration accounts		26	-
The Municipal Elderly Residents' Assistance Act - reductions		27	-
- refunds		28	-
Other (specify)		80	-
	Total reductions	29	-
Amounts added to the tax roll for collection purposes only		30	-
Business taxes written off under subsection 495(1) of the Municipal Act		81	-

		1	
4. Tax due dates for 1991 (lower tier municipalities only)			
Interim billings:	Number of installments	31	-
	Due date of first installment (YYYYMMDD)	32	0
	Due date of last installment (YYYYMMDD)	33	0
Final billings:	Number of installments	34	-
	Due date of first installment (YYYYMMDD)	35	0
	Due date of last installment (YYYYMMDD)	36	0
			\$
Supplementary taxes levied with1994 due date		37	-

5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1992	58	-	-	-	-
in 1993	59	-	-	-	-
in 1994	60	-	-	-	-
in 1995	61	-	-	-	-
in 1996	62	-	-	-	-
	63	-	-	-	-
Total					

		balance of fund		loans outstanding	
		1	2		
		\$	\$		
6. Ontario Home Renewal Plan trust fund at year end		82	-	-	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water					
In this municipality		39	-	-	
In other municipalities (specify municipality)					
--		40	-	-	-
--		41	-	-	-
--		42	-	-	-
--		43	-	-	-
--		64	-	-	-
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer					
In this municipality		44	-	-	
In other municipalities (specify municipality)					
--		45	-	-	-
--		46	-	-	-
--		47	-	-	-
--		48	-	-	-
--		65	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-	
8. Selected investments of own sinking funds as at December 31					
		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
Own sinking funds		83	-	-	-
9. Borrowing from own reserve funds					
		1			
		\$			
Loans or advances due to reserve funds as at December 31		84	-		
10. Joint boards consolidated by this municipality					
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
name of joint boards					
--		53	-	-	-
--		54	-	-	-
--		55	-	-	-
--		56	-	-	-
--		57	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
Approved but not financed as at December 31, 1991		67	-	2,000,000	-
Approved in 1991		68	-	150,000	-
Financed in 1991		69	-	70,000	-
No long term financing necessary		70	-	-	-
Approved but not financed as at December 31, 1991		71	-	2,080,000	-
Applications submitted but not approved as at Decemeber 31, 1991		72	-	-	-
12. Forecast of total revenue fund expenditures					
		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
73		32,000,000	33,000,000	34,000,000	35,000,000
					36,000,000