

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 2000

MUNICIPALITY OF: Prescott and Russell UCo

ANALYSIS OF REVENUE FUND REVENUES

Municipality

1
3

| | | 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 | 17,640,879 | - | - | 17,640,879 |
| 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 | 17,640,879 | - | - | 17,640,879 |
| 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 NON-SPECIFIC GRANTS | | | | | |
| Community Reinvestment Fund | 62 | 1,952,999 | | | 1,952,999 |
| Special Transition Assistance | 63 | 347,000 | | | 347,000 |
| Special Circumstances Fund | 64 | 1,041,000 | | | 1,041,000 |
| Municipal Restructuring Fund | 65 | - | | | - |
| | 61 | - | | | - |
| Subtotal | 69 | 3,340,999 | | | 3,340,999 |
| REVENUES FOR SPECIFIC FUNCTIONS | | | | | |
| Ontario specific grants | 29 | 44,653,372 | | | 44,653,372 |
| Canada specific grants | 30 | 28,877 | | | 28,877 |
| Other municipalities - grants and fees | 31 | 2,545,279 | | | 2,545,279 |
| Fees and service charges | 32 | 2,682,028 | | | 2,682,028 |
| Subtotal | 33 | 49,909,556 | | | 49,909,556 |
| OTHER REVENUES | | | | | |
| Trailer revenue and licences | 34 | - | | | - |
| Licences and permits | 35 | 33,400 | - | - | 33,400 |
| Rents, concessions and franchises | 36 | 281,868 | | | 281,868 |
| Fines | 37 | - | | | - |
| Penalties and interest on taxes | 38 | - | | | - |
| Investment income - from own funds | 39 | - | | | - |
| - other | 40 | 239,860 | | | 239,860 |
| Donations | 70 | - | | | - |
| Sales of publications, equipment, etc | 42 | 111,200 | | | 111,200 |
| Contributions from capital fund | 43 | - | | | - |
| Contributions from reserves and reserve funds | 44 | 427,395 | | | 427,395 |
| Contributions from non-consolidated entities | 45 | - | | | - |
| Provincial Offences Act (POA) | 71 | 442,000 | | | 442,000 |
| -- | 46 | - | | | - |
| -- | 47 | - | - | | |
| -- | 48 | - | - | | |
| Subtotal | 50 | 1,535,723 | - | - | 1,535,723 |

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Prescott and Russell UCo

2LT - UP
42

| Levy Code | Levy Purpose | RTC/ RTQ | RTC / RTQ Description | Tax Band | Taxable Assessment | Tax Rate | Taxes Levied |
|--------------|--|---------------------------|--------------------------|-------------|-----------------------|-------------|-----------------|
| 1 | 2 | 3 | 4 | 5 | 7 | 8 | 9 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 3300 | | Total supplementary taxes | | | | | |
| 4000 | Subtotal levied by tax rate | | | | | | - |
| 2200 | Local Improvements | | | | | | |
| 2300 | Sewer and water service charges | | | | | | |
| 2400 | Sewer and water connection charges | | | | | | |
| 2500 | Fire service charges | | | | | | |
| 2800 | Waste management collection charges | | | | | | |
| 3400 | Railway rights-of-way | | | | | | |
| 3500 | Utility transmission and utility corridors | | | | | | |
| 3000 | -- | | | | | | |
| 3600 | -- | | | | | | |
| 3100 | Subtotal special charges on tax bill | | | | | | - |
| 3200 | Total upper tier purpose taxation | | | | | | - |

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Prescott and Russell UCo

2LT - SB
48

| | | | Distribution by Purpose | | | | |
|--|----------|----------|-------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------|
| | Tax Band | Tax Rate | Total | English Language Public DSB | French Language Public DSB | English Language Catholic DSB | French Language Catholic DSB |
| Residential / Multi Residential/ Farmland/Managed Forest | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Residential and Farm - general | | 0.414000 | - | - | - | - | - |
| - farmland pending development - | | 0.414000 | - | - | - | - | - |
| - farmland pending development - | | 0.414000 | - | - | - | - | - |
| Multi-residential -general | | 0.414000 | - | - | - | - | - |
| - farmland pending development - | | - | - | - | - | - | - |
| - farmland pending development - | | - | - | - | - | - | - |
| Farmland | | 0.103500 | - | - | - | - | - |
| Managed Forest | | 0.103500 | - | - | - | - | - |
| --- | | - | - | - | - | - | - |
| Subtotal Residential /MR/ F/MF | | - | - | - | - | - | - |
| Subtotal Commercial | | | - | - | - | - | - |
| Subtotal Industrial | | | - | - | - | - | - |
| Pipeline | | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - |
| Supplementary Taxes | | | - | - | - | - | - |
| Subtotal levied by tax rate | | | - | - | - | - | - |
| Railway rights-of-way | | | - | - | - | - | - |
| Utility transmission / distribution corridor | | | - | - | - | - | - |
| --- | | | - | - | - | - | - |
| Subtotal special charges on tax bills | | | - | - | - | - | - |
| Total school board purposes | | | - | - | - | - | - |

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Prescott and Russell UCo

3
7

| | | Ontario Specific Grants | Canada Grants | other municipalities grants, fees and service charges | fees and service charges |
|--|----|-------------------------------|------------------|--|--------------------------------|
| | | 1 \$ | 2 \$ | 3 \$ | 4 \$ |
| General Government | 1 | 143,131 | - | - | 1,358 |
| Protection to Persons and Property | | | | | |
| Fire | 2 | - | - | - | - |
| Police | 3 | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - |
| Protective inspection and control | 5 | - | - | - | - |
| Emergency measures | 6 | 10,333 | - | - | - |
| Subtotal | 7 | 10,333 | - | - | - |
| Transportation services | | | | | |
| Roadways | 8 | 49,949 | - | - | 21,475 |
| Winter Control | 9 | - | - | - | - |
| Transit | 10 | - | - | - | - |
| Parking | 11 | - | - | - | - |
| Street Lighting | 12 | - | - | - | - |
| Air Transportation | 13 | - | - | - | - |
| -- | 14 | - | - | - | - |
| Subtotal | 15 | 49,949 | - | - | 21,475 |
| Environmental services | | | | | |
| Sanitary Sewer System | 16 | - | - | - | - |
| Storm Sewer System | 17 | - | - | - | - |
| Waterworks System | 18 | - | - | - | - |
| Garbage Collection | 19 | - | - | - | - |
| Garbage Disposal | 20 | - | - | - | - |
| Pollution Control | 21 | - | - | - | - |
| -- | 22 | 87,239 | - | - | - |
| Subtotal | 23 | 87,239 | - | - | - |
| Health Services | | | | | |
| Public Health Services | 24 | 3,432,371 | - | 2,454,178 | 82,208 |
| Public Health Inspection and Control | 25 | - | - | - | - |
| Hospitals | 26 | - | - | - | - |
| Ambulance Services | 27 | 1,113,764 | - | - | - |
| Cemeteries | 28 | - | - | - | - |
| -- | 29 | - | - | - | - |
| Subtotal | 30 | 4,546,135 | - | 2,454,178 | 82,208 |
| Social and Family Services | | | | | |
| General Assistance | 31 | 34,845,293 | - | - | - |
| Assistance to Aged Persons | 32 | 3,375,326 | - | - | 1,842,138 |
| Assitance to Children | 33 | - | - | - | - |
| Day Nurseries | 34 | 1,523,178 | - | 91,101 | 589,989 |
| -- | 35 | - | - | - | - |
| Subtotal | 36 | 39,743,797 | - | 91,101 | 2,432,127 |
| | | | | | |
| Social Housing | 90 | - | - | - | - |
| | | | | | |
| Recreation and Cultural Services | | | | | |
| Parks and Recreation | 37 | - | - | - | - |
| Libraries | 38 | - | - | - | - |
| Other Cultural | 39 | - | - | - | - |
| Subtotal | 40 | - | - | - | - |
| Planning and Development | | | | | |
| Planning and Development | 41 | - | - | - | 121,568 |
| Commercial and Industrial | 42 | - | 28,877 | - | 23,292 |
| Residential Development | 43 | - | - | - | - |
| Agriculture and Reforestation | 44 | 72,788 | - | - | - |
| Tile Drainage and Shoreline Assistance | 45 | - | - | - | - |
| -- | 46 | - | - | - | - |
| Subtotal | 47 | 72,788 | 28,877 | - | 144,860 |
| Electricity | 48 | - | - | - | - |
| Gas | 49 | - | - | - | - |
| Telephone | 50 | - | - | - | - |
| Total | 51 | 44,653,372 | 28,877 | 2,545,279 | 2,682,028 |
| | | | | | |

| | | 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 | 921,994 | - | 1,363,984 | 1,108,585 | - | 309,713 | 3,084,850 |
| Protection to Persons and Property | | | | | | | | |
| Fire | 2 | - | - | 2,891 | - | 4,500 | - | 7,391 |
| Police | 3 | - | - | - | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - | - | - | - |
| Protective inspection and control | 5 | 1,328 | - | 10,830 | 366 | - | - | 12,524 |
| Emergency measures | 6 | 13,154 | - | 8,430 | 8,749 | - | - | 30,333 |
| Subtotal | 7 | 14,482 | - | 22,151 | 9,115 | 4,500 | - | 50,248 |
| Transportation services | | | | | | | | |
| Roadways | 8 | 687,998 | - | 788,763 | 1,953,009 | 200,000 | 17,580 | 3,647,350 |
| Winter Control | 9 | 261,453 | - | 770,020 | - | - | - | 1,031,473 |
| Transit | 10 | - | - | - | - | - | - | - |
| Parking | 11 | - | - | - | - | - | - | - |
| Street Lighting | 12 | - | - | - | - | - | - | - |
| Air Transportation | 13 | - | - | - | - | - | - | - |
| -- | 14 | - | - | - | - | - | - | - |
| Subtotal | 15 | 949,451 | - | 1,558,783 | 1,953,009 | 200,000 | 17,580 | 4,678,823 |
| Environmental services | | | | | | | | |
| Sanitary Sewer System | 16 | - | - | - | - | - | - | - |
| Storm Sewer System | 17 | - | - | - | - | - | - | - |
| Waterworks System | 18 | - | - | - | - | - | - | - |
| Garbage Collection | 19 | - | - | - | - | - | - | - |
| Garbage Disposal | 20 | - | - | - | - | - | - | - |
| Pollution Control | 21 | - | - | - | - | - | - | - |
| -- | 22 | - | - | 160,185 | - | - | - | 160,185 |
| Subtotal | 23 | - | - | 160,185 | - | - | - | 160,185 |
| Health Services | | | | | | | | |
| Public Health Services | 24 | 5,411,486 | - | 1,624,734 | 58,204 | - | - | 7,094,424 |
| Public Health Inspection and Control | 25 | - | - | - | - | - | - | - |
| Hospitals | 26 | - | - | - | - | - | - | - |
| Ambulance Services | 27 | - | - | 2,229,269 | - | - | - | 2,229,269 |
| Cemeteries | 28 | - | - | - | - | - | - | - |
| -- | 29 | - | - | - | - | - | - | - |
| Subtotal | 30 | 5,411,486 | - | 3,854,003 | 58,204 | - | - | 9,323,693 |
| Social and Family Services | | | | | | | | |
| General Assistance | 31 | 1,496,326 | - | 180,961 | 22,607 | 43,029,584 | 169,456 | 44,898,934 |
| Assistance to Aged Persons | 32 | 4,471,260 | - | 894,582 | 272,253 | - | 55,125 | 5,693,220 |
| Assitance to Children | 33 | - | - | - | - | - | - | - |
| Day Nurseries | 34 | 468,800 | - | 1,995,730 | 12,463 | - | 60,272 | 2,537,265 |
| -- | 35 | - | - | - | - | - | - | - |
| Subtotal | 36 | 6,436,386 | - | 3,071,273 | 307,323 | 43,029,584 | 284,853 | 53,129,419 |
| | | | | | | | | |
| Social Housing | 90 | - | - | 2,093,000 | - | - | - | 2,093,000 |
| | | | | | | | | |
| Recreation and Cultural Services | | | | | | | | |
| Parks and Recreation | 37 | - | - | - | - | - | - | - |
| Libraries | 38 | - | - | - | - | - | - | - |
| Other Cultural | 39 | - | - | - | - | - | - | - |
| Subtotal | 40 | - | - | - | - | - | - | - |
| Planning and Development | | | | | | | | |
| Planning and Development | 41 | 243,912 | - | 55,677 | 11,372 | - | 4,255 | 315,216 |
| Commercial and Industrial | 42 | 128,906 | - | 112,629 | 2,799 | - | 3,025 | 247,359 |
| Residential Development | 43 | - | - | - | - | - | - | - |
| Agriculture and Reforestation | 44 | - | - | 80,281 | 107,700 | - | - | 187,981 |
| Tile Drainage and Shoreline Assistance | 45 | - | - | - | - | - | - | - |
| -- | 46 | - | - | - | - | - | - | - |
| Subtotal | 47 | 372,818 | - | 248,587 | 121,871 | - | 7,280 | 750,556 |
| Electricity | 48 | - | - | - | - | - | - | - |
| Gas | 49 | - | - | - | - | - | - | - |
| Telephone | 50 | - | - | - | - | - | - | - |
| Total | 51 | 14,106,617 | - | 12,371,966 | 3,558,107 | 43,234,084 | - | 73,270,774 |

1999 FINANCIAL INFORMATION RETURN

Municipality

Prescott and Russell UCo

59

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1999.

| | | | | |
|--|----|--|-----------|--|
| | | | 1 | |
| | | | \$ | |
| Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year | 1 | | - | |
| Source of Financing | | | | |
| Contributions from Own Funds | | | | |
| Revenue Fund | 2 | | 2,567,253 | |
| Reserves and Reserve Funds | 3 | | 694,439 | |
| Subtotal | 4 | | 3,261,692 | |
| Long Term Liabilities Incurred | | | | |
| Central Mortgage and Housing Corporation | 5 | | - | |
| Ontario Financing Authority | 7 | | - | |
| Commercial Area Improvement Program | 9 | | - | |
| Other Ontario Housing Programs | 10 | | - | |
| Ontario Clean Water Agency | 11 | | - | |
| Tile Drainage and Shoreline Property Assistance Programs | 12 | | - | |
| Serial Debentures | 13 | | - | |
| Sinking Fund Debentures | 14 | | - | |
| Long Term Bank Loans | 15 | | - | |
| Long Term Reserve Fund Loans | 16 | | - | |
| - - | 17 | | - | |
| Subtotal * | 18 | | - | |
| Grants and Loan Forgiveness | | | | |
| Ontario | 20 | | 40,997 | |
| Canada | 21 | | - | |
| Other Municipalities | 22 | | - | |
| Subtotal | 23 | | 40,997 | |
| Other Financing | | | | |
| Prepaid Special Charges | 24 | | - | |
| Proceeds From Sale of Land and Other Capital Assets | 25 | | - | |
| Investment Income | | | | |
| From Own Funds | 26 | | - | |
| Other | 27 | | - | |
| Donations | 28 | | - | |
| -- | 30 | | - | |
| -- | 31 | | - | |
| Subtotal | 32 | | - | |
| Total Sources of Financing | 33 | | 3,302,689 | |
| Applications | | | | |
| Own Expenditures | | | | |
| Short Term Interest Costs | 34 | | - | |
| Other | 35 | | 3,302,689 | |
| Subtotal | 36 | | 3,302,689 | |
| 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 | | 3,302,689 | |
| 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

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Prescott and Russell UCo

6
10

| | | CAPITAL GRANTS | | | TOTAL OWN EXPENDITURES |
|--|----|----------------|---------------|----------------------|------------------------|
| | | Ontario Grants | Canada Grants | Other municipalities | |
| | | 1 | 2 | 3 | 4 |
| | | \$ | \$ | \$ | \$ |
| General Government | 1 | 6,000 | - | - | 737,757 |
| Protection to Persons and Property | | | | | |
| Fire | 2 | - | - | - | - |
| Police | 3 | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - |
| Protective inspection and control | 5 | - | - | - | - |
| Emergency measures | 6 | - | - | - | 8,749 |
| Subtotal | 7 | - | - | - | 8,749 |
| Transportation services | | | | | |
| Roadways | 8 | - | - | - | 2,327,790 |
| Winter Control | 9 | - | - | - | - |
| Transit | 10 | - | - | - | - |
| Parking | 11 | - | - | - | - |
| Street Lighting | 12 | - | - | - | - |
| Air Transportation | 13 | - | - | - | - |
| -- | 14 | - | - | - | - |
| Subtotal | 15 | - | - | - | 2,327,790 |
| 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 | - | - | - | 58,204 |
| Public Health Inspection and Control | 25 | - | - | - | - |
| Hospitals | 26 | - | - | - | - |
| Ambulance Services | 27 | - | - | - | - |
| Cemeteries | 28 | - | - | - | - |
| -- | 29 | - | - | - | - |
| Subtotal | 30 | - | - | - | 58,204 |
| Social and Family Services | | | | | |
| General Assistance | 31 | 753 | - | - | 1,507 |
| Assistance to Aged Persons | 32 | - | - | - | 83,944 |
| Assitance to Children | 33 | - | - | - | - |
| Day Nurseries | 34 | 34,244 | - | - | 40,954 |
| -- | 35 | - | - | - | - |
| Subtotal | 36 | 34,997 | - | - | 126,405 |
| | | - | - | - | - |
| Social Housing | 90 | - | - | - | - |
| Recreation and Cultural Services | | | | | |
| Parks and Recreation | 37 | - | - | - | - |
| Libraries | 38 | - | - | - | - |
| Other Cultural | 39 | - | - | - | - |
| Subtotal | 40 | - | - | - | - |
| Planning and Development | | | | | |
| Planning and Development | 41 | - | - | - | 8,798 |
| Commercial and Industrial | 42 | - | - | - | 1,381 |
| Residential Development | 43 | - | - | - | - |
| Agriculture and Reforestation | 44 | - | - | - | 33,605 |
| Tile Drainage and Shoreline Assistance | 45 | | | | |
| -- | 46 | - | - | - | - |
| Subtotal | 47 | - | - | - | 43,784 |
| Electricity | 48 | - | - | - | - |
| Gas | 49 | - | - | - | - |
| Telephone | 50 | - | - | - | - |
| Total | 51 | 40,997 | - | - | 3,302,689 |

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Prescott and Russell UCo

7
11

| | | 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 | - | |
| Assitance to Children | 33 | - | |
| Day Nurseries | 34 | - | |
| -- | 35 | - | |
| | Subtotal 36 | - | |
| Social Housing | 90 | - | |
| 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 | - | |

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Prescott and Russell UCo

8
12

| | | | |
|--|----|---------|----|
| | | 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 | - | |
| Subtotal | 4 | - | |
| Plus: All debt assumed by the municipality from others | 5 | - | |
| Less: All debt assumed by others | | | |
| :Ontario | 6 | - | |
| :Schoolboards | 7 | - | |
| :Other municipalities | 8 | - | |
| Subtotal | 9 | - | |
| Less: Ontario Clean Water Agency debt retirement funds | | | |
| - sewer | 10 | - | |
| - water | 11 | - | |
| Own sinking funds (actual balances) | | | |
| - general | 12 | - | |
| - enterprises and other | 13 | - | |
| Subtotal | 14 | - | |
| Total | 15 | - | |
| Amount reported in line 15 analyzed as follows: | | | |
| Sinking fund debentures | 16 | - | |
| Installment (serial) debentures | 17 | - | |
| Long term bank loans | 18 | - | |
| Lease purchase agreements | 19 | - | |
| Mortgages | 20 | - | |
| Ontario Clean Water Agency | 22 | - | |
| Long term reserve fund loans | 23 | - | |
| -- | 24 | - | |
| | | | \$ |
| 2. Total debt payable in foreign currencies (net of sinking fund holdings) | | | |
| U.S. dollars - Canadian dollar equivalent included in line 15 above | 25 | - | |
| - par value of this amount in U.S. dollars | 26 | - | |
| Other - Canadian dollar equivalent included in line 15 above | 27 | - | |
| - par value of this amount in U.S. dollars | 28 | - | |
| | | | \$ |
| 3. Interest earned on sinking funds and debt retirement funds during the year | | | |
| Own funds | 29 | - | |
| Ontario Clean Water Agency - sewer | 30 | - | |
| - water | 31 | - | |
| | | | \$ |
| 4. Actuarial balance of own sinking funds at year end | | 32 | - |
| | | | \$ |
| 5. Long term commitments and contingencies at year end | | | |
| Total liability for accumulated sick pay credits | 33 | 444,781 | |
| Total liability under OMERS plans | | | |
| - initial unfunded | 34 | - | |
| - actuarial deficiency | 35 | - | |
| Total liability for own pension funds | | | |
| - initial unfunded | 36 | - | |
| - actuarial deficiency | 37 | - | |
| Outstanding loans guarantee | 38 | - | |
| Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be | | | |
| - hospital support | 39 | - | |
| - university support | 40 | - | |
| - leases and other agreements | 41 | - | |
| Other (specify) | 42 | - | |
| -- | 43 | - | |
| -- | 44 | - | |
| Total | 45 | 444,781 | |

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Prescott and Russell UCo

8
12

| | | | | | |
|---|----|---------------------------|-------------------|------------------|-------------------------|
| 6. Ontario Clean Water Agency Provincial Projects | | | | | |
| | | | accumulated | total | |
| | | | surplus (deficit) | outstanding | debt |
| | | | | capital | 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. 1999 Debt Charges | | | | | |
| | | | principal | | interest |
| | | | 1 | 2 | |
| | | | \$ | \$ | |
| Recovered from the consolidated revenue fund | | | | | |
| - general tax rates | 50 | - | - | - | - |
| - special are rates and special charges | 51 | - | - | - | - |
| - benefitting landowners | 52 | - | - | - | - |
| - user rates (consolidated entities) | 53 | - | - | - | - |
| Recovered from reserve funds | 54 | - | - | - | - |
| Recovered from unconsolidated entities | | | | | |
| - hydro | 55 | - | - | - | - |
| - gas and telephone | 57 | - | - | - | - |
| -- | 56 | - | - | - | - |
| -- | 58 | - | - | - | - |
| -- | 59 | - | - | - | - |
| Total | 78 | - | - | - | - |
| Line 78 includes: | | | | | |
| Financing of one-time real estate purchase | 90 | - | - | - | - |
| Other lump sum (balloon) repayments of long term debt | 91 | - | - | - | - |
| 8. Future principal and interest payments on EXISTING net debt | | | | | |
| | | recoverable from the | | recoverable from | recoverable from |
| | | consolidated revenue fund | | reserve funds | unconsolidated entities |
| | | principal | interest | principal | interest |
| | | 1 | 2 | 3 | 4 |
| | | \$ | \$ | \$ | \$ |
| 2000 | 61 | - | - | - | - |
| 2001 | 62 | - | - | - | - |
| 2002 | 63 | - | - | - | - |
| 2003 | 64 | - | - | - | - |
| 2004 | | - | - | - | - |
| 2005 - 2009 | 65 | - | - | - | - |
| 2010 onwards | 79 | - | - | - | - |
| interest to be earned on sinking funds * | 69 | - | - | - | - |
| Downtown revitalization program | 70 | - | - | - | - |
| Total | 71 | - | - | - | - |
| * Includes interest to earned on Ontario Clean Water Agency debt retirement funds | | | | | |
| 9. Future principal payments on EXPECTED NEW debt | | | | | |
| | | | | 1 | |
| | | | | \$ | |
| 2000 | 72 | - | - | - | - |
| 2001 | 73 | - | - | - | - |
| 2002 | 74 | - | - | - | - |
| 2003 | 75 | - | - | - | - |
| 2004 | 76 | - | - | - | - |
| Total | 77 | - | - | - | - |
| 10. Other notes (attach supporting schedules as required) | | | | | |
| 11. Long term debt refinanced: | | | | | |
| | | | principal | | interest |
| | | | 1 | 2 | |
| | | | \$ | \$ | |
| Repayment of Provincial Special Assistance | 92 | - | - | - | - |
| Other long term debt refinanced | 93 | - | - | - | - |

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

Prescott and Russell UCo

9LT

13

[illegible]

1999 FINANCIAL INFORMATION RETURN

Municipality

Prescott and Russell UCo

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

[illegible]

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Prescott and Russell UCo

10
15

| | | | |
|--|----|-----------|----|
| | | 1 | \$ |
| Balance at the beginning of the year | 1 | 4,505,177 | |
| Revenues | | | |
| Contributions from revenue fund | 2 | 990,854 | |
| Contributions from capital fund | 3 | - | |
| Development Charges Act | 67 | - | |
| Lot levies and subdivider contributions | 60 | - | |
| Recreational land (the Planning Act) | 61 | - | |
| Investment income - from own funds | 5 | - | |
| - other | 6 | 57,379 | |
| -- | 9 | - | |
| -- | 10 | - | |
| -- | 11 | - | |
| -- | 12 | - | |
| Total revenue | 13 | 1,048,233 | |
| Expenditures | | | |
| Transferred to capital fund | 14 | 694,439 | |
| Transferred to revenue fund | 15 | 427,395 | |
| Charges for long term liabilities - principal and interest | 16 | - | |
| -- | 63 | - | |
| -- | 20 | - | |
| -- | 21 | - | |
| Total expenditure | 22 | 1,121,834 | |
| Balance at the end of the year for: | | | |
| Reserves | 23 | 2,450,301 | |
| Reserve Funds | 24 | 1,981,275 | |
| Total | 25 | 4,431,576 | |
| Analysed as follows: | | | |
| Reserves and discretionary reserve funds: | | | |
| Working funds | 26 | 1,325,000 | |
| Contingencies | 27 | - | |
| Ontario Clean Water Agency funds for renewals, etc | | | |
| - sewer | 28 | - | |
| - water | 29 | - | |
| Replacement of equipment | 30 | - | |
| Sick leave | 31 | 250,000 | |
| Insurance | 32 | - | |
| Workers' compensation | 33 | - | |
| Capital expenditure - general administration | 34 | 195,466 | |
| - roads | 35 | 1,815,963 | |
| - 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 | 285,582 | |
| Waterworks current purposes | 49 | - | |
| Transit current purposes | 50 | - | |
| Library current purposes | 51 | - | |
| -- | 52 | 36,476 | |
| -- | 53 | 424,628 | |
| -- | 54 | 98,461 | |
| Obligatory reserve funds: | | | |
| Development Charges Act | 68 | - | |
| Lot levies and subdivider contributions | 44 | - | |
| Recreational land (the Planning Act) | 46 | - | |
| Parking revenues | 45 | - | |
| Debenture repayment | 47 | - | |
| Exchange rate stabilization | 48 | - | |
| -- | 55 | - | |
| -- | 56 | - | |
| -- | 57 | - | |
| Total | 58 | 4,431,576 | |

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

For the year ended December 31, 1999.

| |
|--------------------------|
| Prescott and Russell UCo |
|--------------------------|

| | | 1 | 2 |
|--|----------|------------|---|
| | | \$ | \$ |
| ASSETS | | | portion of cash not in chartered banks |
| | | | |
| Current assets | | | |
| Cash | 1 | 9,499,296 | 2,400 |
| Accounts receivable | | | |
| Canada | 2 | 92,406 | |
| Ontario | 3 | 1,149,935 | |
| Region or county | 4 | - | |
| Other municipalities | 5 | 30,748 | |
| School Boards | 6 | - | portion of taxes |
| Waterworks | 7 | - | receivable for |
| Other (including unorganized areas) | 8 | 540,390 | 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 | 338,741 | portion of line 20 |
| Capital outlay to be recovered in future years | 19 | - | for tax sale / tax |
| Deferred taxes receivable | 60 | - | registration |
| Other long term assets | 20 | - | - |
| | Total 21 | 11,651,516 | |

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

| |
|--------------------------|
| Prescott and Russell UCo |
|--------------------------|

For the year ended December 31, 1999.

| 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 | 2,403,854 | | |
| Region or county | 28 | 17,265 | | |
| Other municipalities | 29 | 41,550 | | |
| School Boards | 30 | - | | |
| Trade accounts payable | 31 | 2,675,049 | | |
| Other | 32 | - | | |
| Other current liabilities | 33 | 1,283,947 | | |
| Net long term liabilities | | | | |
| Recoverable from the Consolidated Revenue Fund | | | | |
| - general tax rates | 34 | - | | |
| - 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 | 4,431,576 | | |
| Accumulated net revenue (deficit) | | | | |
| General revenue | 42 | 796,807 | | |
| 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 | 1,468 | | |
| -- | 53 | - | | |
| -- | 54 | - | | |
| -- | 55 | - | | |
| Region or county | 56 | - | | |
| School boards | 57 | - | | |
| Unexpended capital financing / (unfinanced capital outlay) | 58 | - | | |
| Total | 59 | 11,651,516 | | |

| | | | |
|---|----|---|-----|
| | | 1 | |
| 1. Number of continuous full time employees as at December 31 | | | |
| Administration | 1 | | 5 |
| Non-line Department Support Staff | 2 | | 12 |
| Fire | 3 | | - |
| Police | 4 | | - |
| Transit | 5 | | - |
| Public Works | 6 | | 24 |
| Health Services | 7 | | - |
| Homes for the Aged | 8 | | 52 |
| Other Social Services | 9 | | 45 |
| Parks and Recreation | 10 | | - |
| Libraries | 11 | | - |
| Planning | 12 | | 9 |
| Total | 13 | | 147 |

| | | | | | |
|---|----|---|-----------|-----------|--|
| | | continuous full time employees December 31 | | other | |
| | | 1 | | 2 | |
| | | \$ | | \$ | |
| 2. Total expenditures during the year on: | | 14 | 5,205,866 | 2,160,668 | |
| Wages and salaries | | | | | |
| Employee benefits | 15 | 966,886 | | 451,862 | |

| | | | | | |
|---|----------|----|---|----|--|
| | | 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 421, 441 and 442 of the Municipal Act | | | | | |
| - recoverable from general municipal accounts | | 25 | - | | |
| - recoverable from upper tier | | 90 | - | | |
| - recoverable from school boards | | 91 | - | | |
| Transfers to tax sale and tax registration accounts | | 26 | - | | |
| The Municipal Elderly Residents' Assistance Act - reductions | | 27 | - | | |
| - refunds | | 28 | - | | |
| Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act | | | | | |
| - deferrals | | 92 | - | | |
| - cancellations | | 93 | - | | |
| - other | | 94 | - | | |
| | | | | 2 | |
| | | | | % | |
| Rebates to eligible charities under section 442.1 of the Municipal Act | | 95 | - | - | |
| - recoverable from general municipal accounts | | | | | |
| - recoverable from upper tier | | 96 | - | - | |
| - recoverable from school boards | | 97 | - | - | |
| Rebates under section 442.2 of the Municipal Act | | | | | |
| - commercial properties | | 98 | - | | |
| - industrial properties | | 99 | - | | |
| -- | | 80 | - | | |
| Total reductions | | 29 | - | | |
| Amounts added to the tax roll for collection purposes only | | 30 | - | | |
| Business taxes written off under subsection 441(1) of the Municipal Act | | 81 | - | | |

| | | | |
|--|--|----|----|
| | | 1 | |
| 4. Tax due dates for 1999 (lower tier municipalities only) | | | |
| Interim billings: | Number of installments | 31 | - |
| | Due date of first installment (YYYYMMDD) | 32 | - |
| | Due date of last installment (YYYYMMDD) | 33 | - |
| Final billings: | Number of installments | 34 | - |
| | Due date of first installment (YYYYMMDD) | 35 | - |
| | Due date of last installment (YYYYMMDD) | 36 | - |
| | | | \$ |
| Supplementary taxes levied with 2000 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 | | 58 | - | - | - |
| in 2000 | | | | | |
| in 2001 | | 59 | - | - | - |
| in 2002 | | 60 | - | - | - |
| in 2003 | | 61 | - | - | - |
| in 2004 | | 62 | - | - | - |
| Total | | 63 | - | - | - |

| | | | | | |
|---|--|--|--|-------------------------------------|--|
| | | 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 | | 1999 billings residential units | |
| | | 1 | | 2 | |
| | | \$ | | \$ | |
| Water | | 3 | | 4 | |
| In this municipality | | 39 | | - | |
| In other municipalities (specify municipality) | | 40 | | - | |
| -- | | 41 | | - | |
| -- | | 42 | | - | |
| -- | | 43 | | - | |
| -- | | 64 | | - | |
| | | number of residential units | | 1999 billings residential units | |
| | | 1 | | 2 | |
| | | \$ | | \$ | |
| Sewer | | 3 | | 4 | |
| 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 | |
| | | 1 | | 3 | |
| | | \$ | | \$ | |
| 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 | |
| | | 1 | | 2 | |
| | | \$ | | \$ | |
| name of joint boards | | 3 | | 4 | |
| -- | | 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. | |
| | | 1 | | 4 | |
| | | \$ | | \$ | |
| Approved but not financed as at December 31, 1998 | | 67 | | - | |
| Approved in 1999 | | 68 | | - | |
| Financed in 1999 | | 69 | | - | |
| No long term financing necessary | | 70 | | - | |
| Approved but not financed as at December 31, 1999 | | 71 | | - | |
| Applications submitted but not approved as at Decemeber 31, 1999 | | 72 | | - | |
| 12. Forecast of total revenue fund expenditures | | | | | |
| | | 2000 | | 2001 | |
| | | 1 | | 2 | |
| | | \$ | | \$ | |
| 73 | | 71,000,000 | | 73,000,000 | |
| 13. Municipal procurement this year | | | | | |
| | | | | 1 | |
| | | | | \$ | |
| Total construction contracts awarded | | | | 85 | |
| Construction contracts awarded at \$100,000 or greater | | | | 86 | |

ANALYSIS OF USER FEES

Municipality

| |
|--------------------------|
| Prescott and Russell UCo |
|--------------------------|

For the year ended December 31, 1999.

| program / service | FIR Schedule 3 Line No. | unit of measure | minimum rate per unit | maximum rate per unit | annual revenue | comments |
|---------------------|-------------------------------|--------------------|-----------------------------|-----------------------------|-------------------|----------|
| | | 1 | 2 \$ | 3 \$ | 4 \$ | 5 |
| | 32 | 1 Day | 29 | 53 | 1,842,138 | 0 |
| | 32 | 2 Day | | 18 | 512,331 | 0 |
| | 41 | 3 Each | 500 | 500 | 80,400 | 0 |
| | | 4 | | | | |
| | | 5 | | | | |
| | | 6 | | | | |
| | | 7 | | | | |
| | | 8 | | | | |
| | | 9 | | | | |
| | | 10 | | | | |
| | | 11 | | | | |
| | | 12 | | | | |
| | | 13 | | | | |
| | | 14 | | | | |
| | | 15 | | | | |
| | | 16 | | | | |
| | | 17 | | | | |
| | | 18 | | | | |
| | | 19 | | | | |
| | | 20 | | | | |
| | Subtotal | 21 | | | 2,434,869 | |
| All other user fees | | 22 | | | 247,159 | |
| | Total | 23 | | | 2,682,028 | |