

2013-W01

FIR2013: Russell Tp

Asmt Code: 0306

MAH Code: 67611

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

Schedule 10

for the year ended December 31, 2013

STATEMENT OF OPERATIONS: REVENUE

		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	8,943,773
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	38,193
9940	Subtotal	8,981,966
	Ontario Unconditional Grants	
0620	Ontario Municipal Partnership Fund (OMPF)	598,500
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	598,500
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	419,993
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	1,464
0820	Canada conditional grants (SLC 12 9910 02)	19,536
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	425,861
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	866,854
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	41,806
1099	Revenue from other municipalities (SLC 12 9910 03)	425,879
1299	Total User Fees and Service Charges (SLC 12 9910 04)	8,381,722
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	53,030
1430	Rents, concessions and franchises	
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	53,030
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	9,966
1620	Penalties and interest on taxes	261,140
1698	Other	
1699	Subtotal	271,106
	Other revenue	
1805	Investment income	66,017
1806	Interest earned on reserves and reserve funds	21,247
1811	Gain/Loss on sale of land & capital assets	-169,768
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	2,165,160
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	9,780
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	614,242
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	2,706,678
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	22,327,541

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2013

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Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2013

Continuity of Accumulated Surplus/(Deficit)

		1	
		\$	
2010	PLUS: Total Revenues (SLC 10 9910 01)	22,327,541	
2020	LESS: Total Expenses (SLC 40 9910 11)	19,929,742	
2030	PLUS:		
2040	PLUS:		
2045	PLUS: PSAB Adjustments		
2099	Annual Surplus/(Deficit)	2,397,799	
2060	Accumulated surplus/(deficit) at the beginning of year	72,250,407	
2061	Prior period adjustments	26,286,264	
2062	Restated accumulated surplus/(deficit) at the beginning of year	98,536,671	
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01).	100,934,470	

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		
4031	Roads - Unpaved	425,861	
4032	Roads - Bridges and Culverts		
4033	Roadways - Traffic Operations & Roadside		
4040	Transit - Conventional		
4041	Transit - Disabled & special needs		
	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		
4099	Canada Gas Tax	425,861	

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2013

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
0299 General government	730			182,908			
Protection services							
0410 Fire	4,039			17,210			
0420 Police	11,785						
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control	872		19,951	1,572			
0445 Building permit and inspection services			6,109	438,854			
0450 Emergency measures							
0460 Provincial Offences Act (POA)			289,780				
0498 Other							
0499 Subtotal	16,696	0	315,840	457,636	0	0	0
Transportation services							
0611 Roads - Paved	3,336			4,986		425,861	26,500
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	169,768			449,595			
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other							
0699 Subtotal	173,104	0	0	454,581	0	425,861	26,500
Environmental services							
0811 Wastewater collection/conveyance				1,264,896			15,306
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				3,329,974			
0840 Solid waste collection				1,030,471			
0850 Solid waste disposal	133,005			208,757			
0860 Waste diversion				90,772			
0898 Other							
0899 Subtotal	133,005	0	0	5,924,870	0	0	15,306
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
1099 Subtotal	0	0	0	0	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care			90,820	63,760			
1298 Other							
1299 Subtotal	0	0	90,820	63,760	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks				7,174			
1620 Recreation programs	13,449			149,406			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other	10,153		4,400	967,083			
1640 Libraries	21,626	12,902		23,475	1,464		
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	45,228	12,902	4,400	1,147,138	1,464	0	0
Planning and development							
1810 Planning and zoning	26,919	6,634	14,819	109,545			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation	24,311			29,973			
1850 Tile drainage/shoreline assistance				11,311			
1898 Other							
1899 Subtotal	51,230	6,634	14,819	150,829	0	0	0
1910 Other							
9910 TOTAL	419,993	19,536	425,879	8,381,722	1,464	425,861	41,806

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2013

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	N
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	90.2%	7,993	0	10.0%	5.0%	250	250	Y	Y	Y
0340	I Industrial	0.0%	41,760	-2,338	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	Y	2013	4
0810	M Multi-Residential	Y	2013	4
0815	N New Multi-Residential	Y	2013	4
0820	C Commercial (Includes G, D, S)	Y	2013	4
0840	I Industrial (Includes L)	Y	2013	4
0850	F Farmland	Y	2013	4
0855	T Managed Forest	Y	2013	4
0860	P Pipeline	Y	2013	4

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	2	20130325	20130527	2	20130927	20131127
1220	M Multi-Residential	2	20130325	20130527	2	20130927	20131127
1230	F Farmland	2	20130325	20130527	2	20130927	20131127
1240	T Managed Forest	2	20130325	20130527	2	20130927	20131127
1250	C Commercial	2	20130325	20130527	2	20130927	20131127
1260	I Industrial	2	20130325	20130527	2	20130927	20131127
1270	P Pipeline	2	20130325	20130527	2	20130927	20131127
1298	Other <input type="text"/>						

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2013

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT		
		12	13	14	15
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	1,018		-1,018	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	194,288	163,213	117,391	474,892
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	8,999,770	7,522,881	4,382,281	20,904,932
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)	1,361	1,137	3,741	6,239
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	1,361	1,137	3,741	6,239
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	9,001,131	7,524,018	4,386,022	20,911,171

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2013

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

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

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 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 \$		
4001															
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%									
9401				Subtotal			0	0							

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Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2013

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

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

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 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 \$			
6001																
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%										
9601				Subtotal			0	0						0		0

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2013

		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)	-24,895	-21,225		-46,120
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	18,170	14,765	51,938	84,873
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input style="width: 100px;" type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises	14,169	2,874		17,043
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)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input style="width: 100px;" type="text"/>				0
9892	Subtotal	14,169	2,874	0	17,043
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	32,339	17,639	51,938	101,916

2015/001

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Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2013

1. Municipal and School Board Taxation

9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)

				TOTAL	Distribution of Education Taxes in column 6 by School Board									
				100.000%	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other					
					37.562%	6.572%	22.915%	32.951%	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	5	6	7	8	9	10	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
0010 Residential	1,582,463,880	1,582,463,880	1,369,438,127	1,369,438,127	16,882,652	7,615,226	6,364,217	2,903,209	1,454,825	143,963	358,691	945,730		
0050 Multi-residential	16,613,160	33,871,658	15,273,930	31,141,176	350,275	173,171	144,723	32,381	20,912	1,030	2,262	8,177		
0110 Farmland	233,389,600	58,347,400	137,158,750	34,289,688	422,728	190,679	159,355	72,694	33,540	908	6,900	31,346		
0140 Managed Forests	1,039,600	259,900	684,850	171,213	2,111	952	796	363	194	0	66	103		
9110 Subtotal	1,833,506,240	1,674,942,838	1,522,555,657	1,435,040,203	17,657,766	7,980,028	6,669,091	3,008,647	1,509,471	145,901	367,919	985,356	0	
0210 Commercial	81,563,770	115,490,121	72,631,298	102,834,312	1,995,639	571,845	477,904	945,890	355,295	62,164	216,751	311,680	0	
0215 Commercial New Construction	5,199,300	7,436,205	4,674,792	6,686,037	127,154	37,180	31,072	58,902	22,125	3,871	13,497	19,409	0	
0310 Parking Lot	82,000	117,279	63,250	90,462	1,755	503	420	832	313	55	191	274	0	
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0	
0325 Office Building New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0	
0340 Shopping Centre	7,031,190	10,056,233	6,046,380	8,647,726	167,822	48,089	40,189	79,544	29,878	5,228	18,228	26,211	0	
0345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	0	0	0	0	0	
9120 Subtotal	93,876,260	133,099,838	83,415,720	118,258,537	2,292,370	657,617	549,585	1,085,168	407,611	71,317	248,666	357,574	0	
0510 Industrial	8,564,700	26,251,557	7,851,703	24,066,469	366,929	132,000	111,844	123,085	46,233	8,089	28,205	40,558	0	
0515 Industrial New Construction	277,500	862,205	246,075	765,027	10,852	4,196	3,555	3,101	1,165	204	711	1,022	0	
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	
0615 Large Industrial New Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	
9130 Subtotal	8,842,200	27,114,282	8,097,778	24,831,497	377,781	136,196	115,399	126,186	47,398	8,293	28,916	41,580	0	
0710 Pipelines	4,166,000	5,708,399	4,019,000	5,506,974	102,123	30,623	25,593	45,907	17,244	3,017	10,520	15,127	0	
0810 Other Property Classes	0	0	0	0	0	0	0	0						
9160 Adj. for shared PIL properties					0	1,018	0	-1,018	-383	-67	-233	-335		
9170 Supplementary Taxes					474,892	194,288	163,213	117,391	74,266	4,016	15,670	23,439		
9180 Total Levied by Rate					20,904,932	8,999,770	7,522,881	4,382,281	2,055,606	232,477	671,457	1,422,740	0	
9190 Amts Added to Tax Bill					0	0	0	0						
9192 Other Taxation Amounts					6,239	1,361	1,137	3,741	1,405	246	857	1,233		
9199 TOTAL before Adj.	1,940,390,700	1,840,865,357	1,618,088,155	1,583,637,211	20,911,171	9,001,131	7,524,018	4,386,022	2,057,011	232,723	672,314	1,423,973	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	5	6	
	\$	\$	\$	\$	\$	\$	\$	\$	
1010 Residential	807,900	807,900	467,925	467,925	4,777	2,602	2,175	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	807,900	807,900	467,925	467,925	4,777	2,602	2,175	0	
1210 Commercial	5,159,600	7,379,425	4,864,250	6,957,006	122,956	38,687	32,331	51,938	
1215 Commercial New Construction	242,000	346,116	223,250	319,299	3,260	1,776	1,484	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 Construct	0	0	0	0	0	0	0	0	
1340 Shopping Centre	0	0	0	0	0	0	0	0	
1345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	
9220 Subtotal	5,401,600	7,725,541	5,087,500	7,276,305	126,216	40,463	33,815	51,938	
1510 Industrial	0	0	0	0	0	0	0	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 Constructi	0	0	0	0	0	0	0	0	
9230 Subtotal	0	0	0	0	0	0	0	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					-46,120	-24,895	-21,225	0	
9280 Total Levied by Rate					84,873	18,170	14,765	51,938	
9290 Amts Added to PILs					0	0	0	0	
9292 Other PIL Amounts					17,043	14,169	2,874	0	
9299 TOTAL before Adj.	6,209,500	8,533,441	5,555,425	7,744,230	101,916	32,339	17,639	51,938	

Part 3 contains Distribution of PILS by School Boards

2013-001

FIR2013: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2013

	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	130,627		6,365	14,705		108,038		259,735			259,735
0250	406,214	266	19,936	25,986			157,054	609,456			609,456
0260	495,436		126,455	259,740	27,370			909,001		-909,001	0
0299	1,032,277	266	152,756	300,431	27,370	108,038	157,054	1,778,192	0	-909,001	869,191
Protection services											
0410	304,973	7,897	178,656	84,076	1,074		198,754	775,430		38,857	814,287
0420	2,331		1,463	2,052,116		27,500		2,083,410		104,399	2,187,809
0421								0		0	0
0422								0		0	0
0430			448			95,791		96,239		4,823	101,062
0440	352,144		43,521	14,388	576		20,452	431,081		21,601	452,682
0445	347,811		24,703	14,824	560		5,163	393,061		19,696	412,757
0450	45,882		5,254	11,217			8,200	70,553		3,535	74,088
0460								0		0	0
0498	32,527		80					32,607		1,634	34,241
0499	1,065,668	7,897	254,125	2,176,621	2,210	123,291	232,569	3,882,381	0	194,545	4,076,926
Transportation services											
0611	149,420		80,098				866,105	1,095,623		54,901	1,150,524
0612	47,454		33,787		6,123		311,798	399,162		20,002	419,164
0613	8,080		10,797	10,133			225,113	254,123		12,734	266,857
0614	453,947	20,114	258,654				14,500	747,215		37,443	784,658
0621	144,803		346,294	157,652				648,749		32,509	681,258
0622								0		0	0
0631	10,609		3,573	660,025				674,207		33,784	707,991
0632								0		0	0
0640								0		0	0
0650			174,443	26,486			10,539	211,468		10,597	222,065
0660								0		0	0
0698								0		0	0
0699	814,313	20,114	907,646	854,296	6,123	0	1,428,055	4,030,547	0	201,970	4,232,517
Environmental services											
0811	219,320	10,845	184,737	124,396	3,714		272,999	816,011		40,890	856,901
0812	118,095	5,839	99,474	66,982	2,000		146,999	439,389		22,018	461,407
0821								0		0	0
0822								0		0	0
0831	360,487	524,384	192,735	1,095,742	10,966		661,309	2,845,623		142,593	2,988,216
0832	154,495	224,736	82,601	469,604	4,700		283,418	1,219,554		61,111	1,280,665
0840	770		2,695	358,464			20,808	382,737		19,179	401,916
0850	230,662	267	25,439	140,117	21,584			418,069		20,949	439,018
0860	16,321		51	540,554				556,926		27,907	584,833
0898								0		0	0
0899	1,100,150	766,071	587,732	2,795,859	42,964	0	1,385,533	6,678,309	0	334,647	7,012,956
Health services											
1010								0			0
1020								0			0
1030								0			0
1035								0			0
1040								0			0
1098								0			0
1099	0	0	0	0	0	0	0	0	0	0	0
Social and family services											
1210								0			0
1220								0			0
1230	76,921		9,874	57,023	24,931			168,749		8,456	177,205
1298								0			0
1299	76,921	0	9,874	57,023	24,931	0	0	168,749	0	8,456	177,205

FIR2013: Russell Tp

Asmt Code: 0306
MAH Code: 67611

Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES for the year ended December 31, 2013

	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							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	0	0	0	0	0	0	
Recreation and cultural services												
1610	Parks	105,769		18,636	110,846	901		77,390			15,711	329,253
1620	Recreation programs	148,531		11,750	20,407						9,054	189,742
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill										0	0
1634	Rec. Fac. - All Other	777,387	261	536,095	166,316			108,324			79,594	1,667,977
1640	Libraries	420,671		49,200	28,395		28,875	61,356			29,553	619,329
1645	Museums			10,340	3,045						671	14,056
1650	Cultural services			7,184							360	7,544
1698	Other										0	0
1699	Subtotal	1,452,358	261	633,205	329,009	29,776	1,279	247,070		0	134,943	2,827,901
Planning and development												
1810	Planning and zoning	191,036		125,893	40,213	560					17,924	375,626
1820	Commercial and Industrial										0	0
1830	Residential development										0	0
1840	Agriculture and reforestation				88,913						4,456	93,369
1850	Tile drainage/shoreline assistance			11,311							11,311	11,311
1898	Other	212,465		25,179	3,036						12,060	252,740
1899	Subtotal	403,501	11,311	151,072	132,162	560	0	0	0	0	34,440	733,046
1910	Other										0	0
9910	TOTAL	5,965,188	805,920	2,696,410	6,645,401	133,934	232,608	3,450,281		0	0	19,929,742

FIR2013: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2013

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	4,913,419
5020	Employee benefits	1,051,769
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	5,965,188
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	5,965,188
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	0
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	109,316
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
5910	Payments pertaining to the equalization of General Assistance in the GTA	
5920	Payments pertaining to the equalization of Social Housing in the GTA	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	
Line 0611 of column 11 (Total costs for paved roads) includes:		
6106	Urban storm water	
6107	Rural storm water	
Line 0612 of column 11 (Total costs for unpaved roads) includes:		
6108	Rural storm water	
Line 0831 of column 11 (Total costs for water treatment) includes:		
6611	Treatment costs for water not treated to drinking water standards	
Line 0832 of column 11 (Total costs for water distribution) includes:		
6612	Distribution/transmission costs for water not treated to drinking water standards	

2013-V01

FIR2013: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2013

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST					AMORTIZATION				2013 Closing Net Book Value	
	2013 Opening Net Book Value	2013 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2013 Closing Cost Balance	2013 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2013 Closing Amortization Balance
	1	2	3	4	5	6	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410 Public Housing	0	0				0	0			0	0
1420 Non-Profit/Cooperative Housing	0	0				0	0			0	0
1430 Rent Supplement Programs	0	0				0	0			0	0
1497 Other <input type="text"/>	0	0				0	0			0	0
1498 Other <input type="text"/>	0	0				0	0			0	0
1499 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610 Parks	1,775,216	2,215,923	46,043			2,261,966	440,707	78,004		518,711	1,743,255
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	1,732,894	4,034,757	76,689	8,913		4,102,533	2,301,863	101,039	8,914	2,393,988	1,708,545
1640 Libraries	356,097	724,459	45,872			770,331	368,362	53,047		421,409	348,922
1645 Museums	1,603	27,652				27,652	26,049			26,049	1,603
1650 Cultural services <input type="text"/>	0	0				0	0			0	0
1698 Other <input type="text"/> Future facilities	6,054	100,425				100,425	94,371	3,492		97,863	2,562
1699 Subtotal	3,871,864	7,103,216	168,604	8,913	0	7,262,907	3,231,352	235,582	8,914	3,458,020	3,804,887
Planning and development											
1810 Planning and zoning	97,931	127,152	10,547			137,699	29,221	4,220		33,441	104,258
1820 Commercial and Industrial	0	0				0	0			0	0
1830 Residential development	0	0				0	0			0	0
1840 Agriculture and reforestation	0	0				0	0			0	0
1850 Tile drainage/shoreline assistance	0	0				0	0			0	0
1898 Other <input type="text"/>	0	0				0	0			0	0
1899 Subtotal	97,931	127,152	10,547	0	0	137,699	29,221	4,220	0	33,441	104,258
1910 Other <input type="text"/>	0	0				0	0			0	0
9910 Total Tangible Capital Assets	108,665,753	158,370,124	1,856,504	612,310	0	159,614,318	49,704,370	3,450,281	442,543	52,712,108	106,902,209

2013-V01

FIR2013: Russell Tp

Asmt Code: 0306

MAH Code: 67611

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2013

SEGMENTED BY ASSET CLASS

		2013 Opening Net Book Value (NBV)	2013 Closing Net Book Value (NBV)
		1	11
		\$	\$
General Capital Assets			
2005	Land	2,911,997	3,168,956
2010	Land Improvements	1,100,154	1,179,356
2020	Buildings	18,999,833	18,250,000
2030	Machinery & Equipment	1,897,084	1,766,385
2040	Vehicles	1,372,626	1,429,929
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	26,281,694	25,794,626
Infrastructure Assets			
		1	11
		\$	\$
2205	Land	0	
2210	Land Improvements	3,541	2,125
2220	Buildings	0	
2230	Machinery & Equipment	4,120,215	4,010,396
2240	Vehicles	0	
2250	Linear Assets	78,260,303	77,095,062
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	82,384,059	81,107,583
9920	Total Tangible Capital Assets	108,665,753	106,902,209
2405	Construction-in-progress	1,427,064	3,152,734
9921	Total Tangible Capital Assets and Construction-in-progress	110,092,817	110,054,943

2013-001

FIR2013: Russell Tp

Schedule 51

Asmt Code: 0306

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 67611

for the year ended December 31, 2013

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2013 Opening Balance	Expenditures in 2013	Less Assets Capitalized	2013 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	107,145		107,145	0
	Protection services				
0410	Fire	78,367	1,406,439		1,484,806
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	78,367	1,406,439	0	1,484,806
	Transportation services				
0611	Roads - Paved	195,493	62,872		258,365
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
0699	Subtotal	195,493	62,872	0	258,365
	Environmental services				
0811	Wastewater collection/conveyance	772,688	591,194		1,363,882
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	5,940	26,614		32,554
0840	Solid waste collection	256,959		256,959	0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	1,035,587	617,808	256,959	1,396,436
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099	Subtotal	0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299	Subtotal	0	0	0	0
	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	5,893	8,548	5,893	8,548
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other - Future facilities	4,579			4,579
1699	Subtotal	10,472	8,548	5,893	13,127
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899	Subtotal	0	0	0	0
1910	Other	0			0
9910	Total Construction-In-Progress	1,427,064	2,095,667	369,997	3,152,734

2013-M01

FIR2013: Russell Tp

Schedule 53

Asmt Code: 0306

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

MAH Code: 67611

(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS

for the year ended December 31, 2013

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,397,799
1020	Acquisition of tangible capital assets	-3,582,175
1030	Amortization of tangible capital assets (SLC 51 9910 08)	3,450,281
1031	Contributed (Donated) tangible capital assets	
1040	(Gain)/Loss on sale to tangible capital assets	169,768
1050	Proceeds on sale of tangible capital assets	103,200
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	141,074
1210	Acquisition and consumption of supplies inventories	1,744
1220	Acquisition and consumption of prepaid expenses	-14,955
1230	Other <input type="text"/>	
1299	Subtotal	-13,211
1410	(Increase)/decrease in net financial assets/net debt	2,525,662
1420	Net financial assets (net debt), beginning of year	-12,235,049
9910	Net financial assets (net debt), end of year	-9,709,387

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	
0225	Ontario Clean Water Agency (OCWA)	
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	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	717,042
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	1,631,455
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	
0420	Other <input type="text"/>	
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)	1,464
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	41,806
0440	Canada Gas Tax (SLC 10 4099 01)	425,861
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0446	Proceeds from the sale of Tangible Capital Assets, etc	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Subtotal	2,817,628
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	2,817,628
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-764,547

FIR2013: Russell Tp

Asmt Code: 0306
MAH Code: 67611

Schedule 54 CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD for the year ended December 31, 2013

* 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

		2013 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	6,815,609
9920	Cash and cash equivalents, end of year	6,815,609

		2013 Actual 1 \$
1410	Cash provided from Operating Transactions (SLC 54 2099 01)	0
1420	Less: Debt repayment (SLC 54 1020 01)	0
9930	Net cash available for other purposes	0

FIR2013: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 54

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

for the year ended December 31, 2013

* 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

		2013 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,397,799
2020	Non-cash items including amortization	3,450,281
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	
2030	Prepaid expenses	-14,955
2040	Change in deferred revenue	1,403,719
2096	Other <input type="text" value="Other uses and sources"/>	-626,953
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	6,609,891
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	-2,488,006
0630	Change in construction-in-progress	
0698	Other <input type="text" value="Loss on sale of tangible capital assets"/>	169,768
0699	Cash applied to capital transactions	-2,318,238
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text" value="Increase in investements"/>	95,922
0899	Cash provided by / (applied to) investing transactions	95,922
Financing Transactions		
1010	Proceeds from long term debt issues	946,970
1020	Principal long term debt repayment	-898,743
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text" value="Tile drainage"/>	44,221
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	92,448
1210	Increase in cash and cash equivalents	4,480,023
1220	Cash and cash equivalents, beginning of year	6,815,609
9920	Cash and cash equivalents, end of year	11,295,632

		2013 Actual 1 \$
1410	Cash provided from Operating Transactions (SLC 54 2099 01)	6,609,891
1420	Less: Debt repayment (SLC 54 1020 01)	-898,743
9930	Net cash available for other purposes	5,711,148

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FIR2013: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2013

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1 \$	2 \$	3 \$
0299 Balance, beginning of year	2,213,121	0	7,904,427
0310 Allocation of Surplus		0	2,237,548
0315 Allocation of Surplus : for operating.			379,043
0320 Allocation of Surplus : for capital.			1,858,505
Development Charges Act			
0610 Non-discounted services	2,866,264		
0620 Discounted services	394,898		
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	3,261,162		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)	8,000		
0841 Investment Income	41,386		21,245
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 2.23)			
0862 Gasoline Tax - Federal			
0863 Canada Transit Funding (Bill C-48)			
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other <input type="text"/>			
0896 Other <input type="text"/>			
0897 Other <input type="text"/>			
0898 Other <input type="text"/>			
9940 TOTAL Revenues & Surplus	3,310,548	0	2,258,793
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			717,042
1015 For current operations			2,095
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	1,631,455		
1026 Development Charges earned to operations (SLC 61 0299 07)	533,705		
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			
0910 Less: Utilization (deferred revenue recognized)	2,165,160	0	719,137
2099 Balance, end of year	3,358,509	0	9,444,083

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Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2013

	Development Charges Proceeds					Development Charges Disbursements					Balance December 31	
	Balance January 1	Development Charges Collected	Interest and Investment Income	Other Proceeds	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided		Total
	1	2	3	4	5	6	7	8	9	10		11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges												
0205 General Government	1,907	28,508				28,508	30,472				30,472	-57
0210 Fire Protection	111,783	93,834				93,834		439,806			439,806	-234,189
0215 Police Protection	7,312	4,489				4,489	24,684				24,684	-12,883
0220 Roads and Structures	871,161	105,463	8,112			113,575		127,494			127,494	857,242
0225 Transit	0					0					0	0
0230 Wastewater	-1,937,641	1,716,474				1,716,474		588,531			588,531	-809,698
0235 Stormwater	0					0					0	0
0240 Water	660,749	946,005	6,567			952,572	478,549	475,624			954,173	659,148
0245 Emergency Medical Services	0					0					0	0
0250 Homes for the Aged	0					0					0	0
0255 Daycare	0					0					0	0
0260 Housing	0					0					0	0
0265 Parkland Development	0					0					0	0
0270 GO Transit	0					0					0	0
0275 Library	-160,536	34,674				34,674					0	-125,862
0280 Recreation	2,556,127	306,833	25,553			332,386					0	2,888,513
0285 Development Studies	0					0					0	0
0286 Parking	0					0					0	0
0287 Animal Control	0					0					0	0
0288 Municipal Cemeteries	0					0					0	0
0290 Other	6,356	3,892	78			3,970					0	10,326
0295 Other	34,336	20,990	422			21,412					0	55,748
0296 Other	0					0					0	0
0297 Other	0					0					0	0
0299 TOTAL	2,151,554	3,261,162	40,732	0	0	3,301,894	533,705	1,631,455	0	0	2,165,160	3,288,288

Note 1: Please attach the financial statement relating to development charge by-laws and reserve funds identified in section 43 of the Development Charges Act, 1997.

Note 2: Please attach a copy of your municipal development charge pamphlet, which provides information on your DC rates in place as of December 31.

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Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2013

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

	RESIDENTIAL CHARGES (\$)									NON - RESIDENTIAL CHARGES (\$)						
	Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other	Other	NON Res.	Industrial	Commercial	Institutional	Other	Other
	1	2	3	<= 1 Bedroom	>= 2 Bedroom	6	7	8	9	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	14	15	16
Service										10	11	12	13			

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Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2013

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

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FIR2013: Russell Tp

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Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2013

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

2012-V01

FIR2013: Russell Tp

Asmt Code: 0306

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Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2013

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

2012-V01

FIR2013: Russell Tp

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Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2013

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

2012-V01

FIR2013: Russell Tp

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MAH Code: 67611

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2013

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

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FIR2013: Russell Tp

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Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2013

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

2013-V01

FIR2013: Russell Tp

Schedule 70

Asmt Code: 0306
MAH Code: 67611

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2013

Financial Assets		1
		\$
0299	Cash and cash equivalents	11,295,632
	Accounts receivable	
0410	Canada	270,386
0420	Ontario	228,813
0430	Upper-tier	158,031
0440	Other municipalities	
0450	School boards	
0490	Other receivables	2,023,708
0499	Subtotal	2,680,938
	Taxes receivable	
0610	Current year's levies	1,031,047
0620	Previous year's levies	372,414
0630	Prior year's levies	207,169
0640	Penalties and interest	104,326
0690	LESS: Allowance for uncollectables	
0699	Subtotal	1,714,956
	Investments *	
0805	Canada	
0810	Ontario	
0815	Municipal	906,977
0820	Government business enterprises	
0828	Other <input type="text"/>	
0829	Subtotal	906,977
	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	143,550
0868	Other <input type="text"/>	
0845	Subtotal	143,550
	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"/> Other current assets	21,654
0898	Subtotal	21,654
9930	TOTAL Financial Assets	16,763,707
8010	* Market value of Investments included in Line 0829	984,816

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FIR2013: Russell Tp

Schedule 70

Asmt Code: 0306

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 67611

for the year ended December 31, 2013

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	40,235
2220	Ontario	4,859
2230	Upper-tier	114,896
2240	Other municipalities	15,993
2250	School boards	60,551
2260	Interest on debt	156,561
2270	Trade accounts payable	2,326,005
2290	Other	920,776
2299	Subtotal	3,639,876
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	3,358,509
2490	Other	407,268
2499	Subtotal	3,765,777
Long term liabilities		
2610	Debt issued	18,486,419
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	18,486,419
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	412,878
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	168,144
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	Subtotal post employment benefits	168,144
9940	TOTAL Liabilities	26,473,094
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	-9,709,387
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	110,054,943
6250	Inventories of Supplies	427,891
6260	Prepaid Expenses	161,023
6299	Total Non-Financial Assets	110,643,857
9970	Total Accumulated Surplus/(Deficit)	100,934,470
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	91,712,095
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	9,444,083
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	45,719
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other Land for resale	418,970
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	464,689
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	-412,878
6610	Other Unfinanced Tangible Capital Assets	-116,958
6620	Other Unfinanced Accrued Interest	-156,561
6630	Other	
6640	Other	
6699	Total Other	-686,397
9971	Total Accumulated Surplus/(Deficit)	100,934,470

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Asmt Code: 0306

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Single/Lower-Tier ONLY **Schedule 72**

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2013

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	1,501,455
0215	PLUS: Amounts added to tax bills for collection purposes only	1,772,227
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	20,911,171
0225	PLUS: Current Year Penalties and Interest	222,881
0240	LESS: Total cash collections (SLC 72 0699 09)	22,477,815
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	162,515
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	49,099
0280	PLUS: <input type="text" value="Capping"/>	-3,349
0290	Taxes receivable, end of year	1,714,956

Cash Collections

		9
		\$
0610	Current year's tax	19,786,942
0620	Previous year's tax	715,243
0630	Penalties and interest	226,339
0640	Amounts added to tax bills for collection purposes only	1,749,291
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	22,477,815

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FIR2013: Russell Tp

Asmt Code: 0306

MAH Code: 67611

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

for the year ended December 31, 2013

		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)	42,676	205	7,819	-597					
1299	Discounts for Advance Payments (Mun. Act 345(10))								0	
1499	Tax Credit (Mun. Act 474.3)								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act	2,480	546	1,527	2,183	6,736	3,985	3,419	14,140	
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					0			0	
2891	Other					0			0	
2892	Other					0			0	
2893	Other					0			0	
2899	Tax adjustments before allowances	45,156	751	9,346	1,586	0	56,839	57,358	48,318	162,515

		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 319)					0			0	
4420	Net Impact of 5% Capping Limit Program					0	-3,349	3,349	0	
4890	Other Non taxation					0	49,099		49,099	
4891	Other					0			0	
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	45,750	3,349	49,099	

Additional Information										
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	2,011,855	231,972	662,968	1,422,387	0	4,329,183			

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Asmt Code: 0306

MAH Code: 67611

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2013

1. Debt burden of the municipality

		1
		\$
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	
0210	To Ontario and agencies	
0220	To Canada and agencies	
0230	To Others	18,486,419
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	18,486,419
0499	PLUS: All debt assumed by the municipality from others	
	LESS: All debt assumed by others	
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	0
	LESS: Debt retirement funds	
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
	LESS: Own sinking funds (Actual balances)	
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	18,486,419

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	143,550
1230	Long term bank loans	17,780,754
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1260	Ontario Clean Water Agency (OCWA)	
1280	Construction Financing Debentures	562,115
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	18,486,419

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	286,945
	Transportation services:	
1415	Roadways	1,093,913
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
	Environmental services:	
1425	Wastewater system	613,002
1430	Storm water system	
1435	Waterworks system	16,340,318
1440	Solid Waste collection	8,691
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	
	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	143,550
9930	TOTAL Net Long Term Liabilities of the Municipality	18,486,419

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Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2013

4. Debt payable in foreign currencies (net of sinking fund holdings)

		1
		\$
US Dollars:		
1610	Canadian dollar equivalent included in SLC 74 9910 01	
1620	Par value in 'U.S. Dollars'	
Other currency:		
1630	Canadian dollar equivalent included in SLC 74 9910 01	
1640	Par value in <input type="text"/>	
1650	Canadian dollar equivalent included in SLC 74 9910 01	
1660	Par value in <input type="text"/>	

5. Interest earned on sinking funds and on debt retirement funds during the year

1810	Own funds	<input type="text"/>
	Ontario Clean Water Agency	
1820	Sewer	<input type="text"/>
1830	Water	<input type="text"/>

6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end	<input type="text"/>
	Balance of own sinking funds at year end	
2110	Total contributions to own sinking funds	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies	<input type="text"/>
2199	Subtotal	0
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above	<input type="text"/>
2220	Estimated total future income earned from investments in lines 2199 and 2210 above	<input type="text"/>

7. Long term commitments at year end

2410	Hospital support	<input type="text"/>
2420	University support	<input type="text"/>
2430	Leases and other agreements	<input type="text"/>
2440	Capital equipment, land acquisition	<input type="text"/>
2496	Other <input type="text"/>	<input type="text"/>
2497	Other <input type="text"/>	<input type="text"/>
2498	Other <input type="text"/>	<input type="text"/>
2499	TOTAL	0

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2013

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

9. Ontario Clean Water Agency Provincial Projects		Accumulated Surplus / Deficit	Total Outstanding Capital Obligation	Debt Charges
		1	2	3
		\$	\$	\$
Water projects:				
2810	For this Municipality only			
2820	Share of integrated project(s)			
Wastewater projects:				
2830	For this Municipality only			
2840	Share of integrated project(s)			

10. Debt Charges for the current year		Principal	Interest	Total
		1	2	3
		\$	\$	\$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates	265,977	28,538	
3014	Other	588,545	766,071	
3015	Tile Drainage/Shoreline Assistance	44,221	11,311	
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	898,743	805,920	
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) and Financing Leases (not Tangible Capital Leases)				
3140	Debt charges for Lease purchase agreements (Tangible capital leases)			0
3150	Financing leases (not Tangible capital leases) beyond term of Council			
3199	TOTAL			0

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

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Asmt Code: 0306

MAH Code: 67611

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2013

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 2014	855,210	798,576						
3220	Year 2015	882,817	769,811						
3230	Year 2016	680,306	742,381						
3240	Year 2017	706,463	716,871						
3250	Year 2018	584,779	690,836						
3260	Years 2019 to 2023	3,154,408	3,075,074						
3270	Years 2024 onwards	11,622,436	5,248,478						
3280	Int. to be earned on sink. funds .								
3299	TOTAL	18,486,419	12,042,028	0	0	0	0	0	0

13. Other notes

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

FIR.mah@ontario.ca

3601

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

FIR2013: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 75

WATER SERVICE

for the year ended December 31, 2013

WATER SERVICE

STATEMENT OF OPERATIONS

		1	
		\$	
Revenues			
0205	User Fees	3,344,599	
0206	Municipal Property Tax by Levy (Special Area Rates)		
0210	Services to Other Municipalities		
0215	Ontario Conditional Grants		
0220	Ontario Housing Programs		
0225	Canada Conditional Grants		
0230	Ontario Capital Grants		
0235	Canada Capital Grants		
0240	Canada Gas Tax Funding		
0245	Revenue from Other Municipalities		
0250	Investment Income		
0260	Deferred revenue earned	954,174	
0295	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Penalties and interest</td></tr></table>	Penalties and interest	23,064
Penalties and interest			
0296	Other		
0297	Other		
0298	Other		
0299	Total Revenues	4,321,837	
Operating Expenses: Analysis of Expenses by Object			
0410	Salaries, Wages and Employee Benefits	514,982	
0420	Operating and General Expenditures	1,856,346	
0430	Amortization Expense	944,727	
0440	Interest Expense	749,120	
0495	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
0496	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
0497	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
0498	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
0499	Total Expenses	4,065,175	
9910	Net Income	256,662	

FIR2013: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 75

WASTEWATER SERVICE

for the year ended December 31, 2013

WASTEWATER SERVICE

STATEMENT OF OPERATIONS

		1	
		\$	
Revenues			
1005	User Fees	1,281,821	
1006	Municipal Property Tax by Levy (Special Area Rates)		
1010	Services to Other Municipalities		
1015	Ontario Conditional Grants		
1020	Ontario Housing Programs		
1025	Canada Conditional Grants		
1030	Ontario Capital Grants		
1035	Canada Capital Grants		
1040	Canada Gas Tax Funding		
1045	Revenue from Other Municipalities		
1050	Investment Income		
1060	Deferred revenue earned	588,531	
1095	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Penalties and interest</td></tr></table>	Penalties and interest	18,070
Penalties and interest			
1096	Other		
1097	Other		
1098	Other		
1099	Total Revenues	1,888,422	
Operating Expenses: Analysis of Expenses by Object			
1210	Salaries, Wages and Employee Benefits	337,415	
1220	Operating and General Expenditures	481,304	
1230	Amortization Expense	419,998	
1240	Interest Expense	16,684	
1295	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
1296	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
1297	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
1298	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
1299	Total Expenses	1,255,401	
9920	Net Income	633,021	

2013-001

FIR2013: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 75 TANGIBLE CAPITAL ASSET CONTINUITY BY CATEGORY for the year ended December 31, 2013

WATER SERVICE

SEGMENTED BY ASSET CLASS

	2013 Opening Net Book Value	COST					AMORTIZATION				2013 Closing Net Book Value	Construction in Progress
		2013 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2013 Closing Cost Balance	2013 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2013 Closing Amortization Balance		
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$		
0210 Land	68,517	68,517				68,517	0			0	68,517	
0220 Buildings	8,365,052	17,284,419				17,284,419	8,919,367	534,007		9,453,374	7,831,045	
0230 Distribution / Transmission Mains	30,423,751	34,924,086				34,924,086	4,500,335	406,024		4,906,359	30,017,727	
0240 Equipment	8,328	9,705				9,705	1,377	890		2,267	7,438	
0296 Other Vehicles	11,419	65,061		6,751		58,310	53,642	3,806	6,751	50,697	7,613	
0297 Other						0				0	0	
0298 Other						0				0	0	
0299 Total Infrastructure Assets	38,877,067	52,351,788	0	6,751	0	52,345,037	13,474,721	944,727	6,751	14,412,697	37,932,340	0

WASTEWATER SERVICE

SEGMENTED BY ASSET CLASS

	2013 Opening Net Book Value	COST					AMORTIZATION				2013 Closing Net Book Value	Construction in Progress
		2013 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2013 Closing Cost Balance	2013 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2013 Closing Amortization Balance		
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$		
0410 Land	1,215,596	1,215,596				1,215,596	0			0	1,215,596	
0420 Buildings	4,239,355	6,871,542	17,795	9,352		6,879,985	2,632,187	159,116	9,352	2,781,951	4,098,034	
0430 Collection Mains	11,586,599	13,718,990				13,718,990	2,132,391	141,901		2,274,292	11,444,698	
0440 Equipment	4,233,497	5,174,261				5,174,261	940,765	114,722		1,055,487	4,118,774	
0496 Other Vehicles		60,497	36,002	6,751		89,748	60,497	3,000	6,751	56,746	33,002	
0497 Other Land Improvements	28,849	31,472				31,472	2,623	1,259		3,882	27,590	
0498 Other						0				0	0	
0499 Total Infrastructure Assets	21,303,896	27,072,358	53,797	16,103	0	27,110,052	5,768,463	419,998	16,103	6,172,358	20,937,694	0

FIR2013: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 76

GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2013

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total 20 \$
		1	2	3	4	5	
		\$	\$	\$	\$	\$	
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

FIR2013: Russell Tp

Schedule 77

Asmt Code: 0306

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 67611

for the year ended December 31, 2013

0210 District Social Services Administration Board

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	

DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
1	2	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	

FIR2013: Russell Tp

Schedule 77

Asmt Code: 0306

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 67611

for the year ended December 31, 2013

1210 District Social Services Administration Board

Consolidated Statement of Operations

REVENUES

Provincial

	DSSAB 1 \$	Municipality's Share 2 \$	% of Municipality's Share of DSSAB 3 %
1410 Ontario Works		0	
1420 Ontario Disability Support Program (ODSP)		0	
1430 Ontario Drug Benefit Program (ODB)		0	
1440 Child Care		0	
1450 Land Ambulance		0	
1460 Social Housing		0	
1498 Other <input type="text"/>		0	
1499 Total Provincial Funding	0	0	

Federal

1610 Social Housing		0	
1698 Other <input type="text"/>		0	
1699 Total Federal Funding	0	0	

Municipal Contributions

1810 Municipal Billings		0	
1898 Other <input type="text"/>		0	
1899 Total Municipal Contributions	0	0	

Other Revenues

2010 Investment Income		0	
2020 Deferred revenue earned		0	
2097 Other <input type="text"/>		0	
2098 Other <input type="text"/>		0	
2099 Total Other Revenues	0	0	

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

EXPENSES

Social Services

2210 Ontario Works		0	
2220 Ontario Disability Support Program (ODSP)		0	
2230 Ontario Drug Benefit Program (ODB)		0	
2240 Child Care		0	
2250 Social Housing		0	
2260 Other <input type="text"/>		0	
2299 Total Social Services	0	0	

Health Services

2410 Land Ambulance		0	
2420 Public Health		0	
2430 Other <input type="text"/>		0	
2440 DSSAB Administration		0	
2496 Other <input type="text"/>		0	
2497 Other <input type="text"/>		0	
2498 Other <input type="text"/>		0	
2499 Total Health Services	0	0	

9940 Total Expenses	0	0	
----------------------------	----------	----------	--

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

FIR2013: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 77

HEALTH UNIT

for the year ended December 31, 2013

0210 Health Unit

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	Municipality's Share	% of Municipality's Share of Health Unit
1	2	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	

FIR2013: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 77

HEALTH UNIT

for the year ended December 31, 2013

1210 Health Unit

Consolidated Statement of Operations

REVENUES

Provincial

1411	Province of Ontario	
1450	Land Ambulance	
1497	Other <input type="text"/>	
1498	Other <input type="text"/>	
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 <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

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	

9950

Annual Surplus / (Deficit)

0	0	
---	---	--

FIR2013: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 77 OTHER CATEGORY

for the year ended December 31, 2013

0210 Entity

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	

Other Category	Municipality's Share	% of Municipality's Share of Other Category
1	2	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	

FIR2013: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 77 OTHER CATEGORY

for the year ended December 31, 2013

1210 Entity

Consolidated Statement of Operations

REVENUES

Provincial

1411	Province of Ontario
1498	Other	<input 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 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

2693	Other	<input type="text"/>
2694	Other	<input type="text"/>
2695	Other	<input type="text"/>
2696	Other	<input type="text"/>
2697	Other	<input type="text"/>
2698	Other	<input type="text"/>
2699	Total Other Expenses		

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9950

Annual Surplus / (Deficit)

0	0	
---	---	--

2013-V01

FIR2013: Russell Tp

Schedule 77

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

Asmt Code: 0306

MAH Code: 67611

for the year ended December 31, 2013

Consolidated Statement of Financial Position

		Total All	Municipality's Share	% of Municipality's Share of Total All
		1	2	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	

2013-V01

FIR2013: Russell Tp

Schedule 77

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

Asmt Code: 0306

MAH Code: 67611

for the year ended December 31, 2013

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	

FIR2013: Russell Tp

Asmt Code: 0306

MAH Code: 67611

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2013

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	14.75	2.00	
0210	Fire	52.00	0.00	0.00
0211	Uniform	52.00		
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	20.75	2.00	
0227	Ambulance	0.00	0.00	0.00
0228	Uniform			
0229	Civilian			
0230	Health Services			
0235	Homes for the Aged			
0240	Other Social Services	0.50	6.50	
0245	Parks and Recreation	7.00	10.00	54.00
0250	Libraries	4.00	8.00	5.00
0255	Planning	2.50	0.50	
0290	Other	10.75	0.50	9.00
0298	Subtotal	112.25	29.50	68.00
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	112.25	29.50	68.00

FIR2013: Russell Tp

Asmt Code: 0306
MAH Code: 67611

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2013

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
#	\$
11	11,648,949
8	11,537,557

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
\$
0

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2011 - 2013)

1
\$
219,000

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2013

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	Police Services	Police	0420	2,038,574	
1602	Transit Services	Transit - Conventional	0631	651,154	
1603	Waste Collection	Solid waste collection	0840	340,595	
1604	Recycling Waste Diversion	Waste diversion	0860	539,725	
1605	Child care contract	Child care	1230	38,784	
1606					
1607					
1608					
1609					
1610					

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2013

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

(I) PROPORTIONALLY CONSOLIDATED joint local boards

	1 Name of Board or Entity	3 Board Description LIST	2 Board Code	4 Proportion of Total Munic. Contributions Consolidated %	5 Municipality's Share of Total Contributions \$	6 Municipality's Share of Total Fee Revenues \$
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
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0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

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Asmt Code: 0306

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2013

(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 Munc. 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%		

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Asmt Code: 0306

MAH Code: 67611

Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2013

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2015

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)	898,743
0220	Interest (SLC 74 3099 02)	805,920
0299	Subtotal	1,704,663
Ontario Clean Water Agency Provincial Projects		
0410	Water projects - For this Municipality only (SLC 74 2810 03)	0
0420	Water projects - Share of integrated project(s) (SLC 74 2820 03)	0
0430	Wastewater projects - For this Municipality only (SLC 74 2830 03)	0
0440	Wastewater projects - Share of integrated project(s) (SLC 74 2840 03)	0
0499	Subtotal	0
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	1,704,663

		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)	55,532
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	55,532
9920	Net Debt Charges	1,649,131

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	22,327,541
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	11,311
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01)	1,019,957
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	445,397
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)	467,685
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-169,768
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	2,165,160
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	3,928,431
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	18,387,799
2620	25% of Net Revenues	4,596,950
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	2,947,819

For Illustration Purposes Only

Annual Interest Rate	Term	
7.00%	@ 5	years = 12,086,639

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Schedule 83

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NOTES

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for the year ended December 31, 2013

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 :**

0100 **Schedule 75 :**