

1997 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 29000

MUNICIPALITY OF: Brant Co

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND REVENUES

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| Brant Co |
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For the year ended December 31, 1997.

| | | 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 | 4,272,426 | - | - | 4,272,426 |
| 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 | 4,272,426 | - | - | 4,272,426 |
| 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 | | | | | |
| Ontario Municipal Support Grant | 60 | 47,390 | | | 47,390 |
| | 61 | - | | | - |
| Subtotal | 69 | 47,390 | | | 47,390 |
| REVENUES FOR SPECIFIC FUNCTIONS | | | | | |
| Ontario specific grants | 29 | 11,138,250 | | | 11,138,250 |
| Canada specific grants | 30 | - | | | - |
| Other municipalities - grants and fees | 31 | 1,219,888 | | | 1,219,888 |
| Fees and service charges | 32 | 1,426,591 | | | 1,426,591 |
| Subtotal | 33 | 13,784,729 | | | 13,784,729 |
| OTHER REVENUES | | | | | |
| Trailer revenue and licences | 34 | - | | | - |
| Licences and permits | 35 | - | - | - | - |
| Fines | 37 | - | | | - |
| Penalties and interest on taxes | 38 | - | | | - |
| Investment income - from own funds | 39 | 28,037 | | | 28,037 |
| - other | 40 | - | | | - |
| Sales of publications, equipment, etc | 42 | - | | | - |
| Contributions from capital fund | 43 | - | | | - |
| Contributions from reserves and reserve funds | 44 | 1,262,386 | | | 1,262,386 |
| Contributions from non-consolidated entities | 45 | - | | | - |
| -- | 46 | - | | | - |
| -- | 47 | - | | | - |
| -- | 48 | - | | | - |
| Subtotal | 50 | 1,290,423 | - | - | 1,290,423 |
| TOTAL REVENUE | 51 | 19,394,968 | - | - | 19,394,968 |

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

Brant Co

2LT - OP

4

| | LOCAL TAXABLE ASSESSMENT | | | MILL RATES | | TAXES LEVIED | | | SUPPLEMENTARY TAXES | | | TOTAL | |
|--|--------------------------|----------------------|---------------------------|------------|----------------------|-------------------------------------|----------------------|---------------------------|---------------------|----------------------|---------------------------|----------|-----------------------|
| | MAID | residential and farm | commercial and industrial | business | residential and farm | commercial, industrial and business | residential and farm | commercial and industrial | business | residential and farm | commercial and industrial | business | total columns 6 to 11 |
| General | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal Levied By Mill Rate | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| Share Of Telephone And Telegraph Taxation | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal Special Charges On Tax Bills | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Taxation | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

II. Upper tier purposes

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

Brant Co

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

| Municipalities which support the upper tier | Municipal Code | levies for special purposes (please specify) | | | | | | | | DIRECT BILLINGS ON RATEPAYERS | | | | | |
|---|----------------|--|----|----|----|----|--------|---------------------------|--------------------------------|-------------------------------|--------------|-----------------------|----------------------|-----------------------|----------------------|
| | | levy for general purposes * | | | | | | Payments in lieu of taxes | Telephone & Telegraph taxation | share of supplementary taxes | total levies | water service charges | | sewer service charges | |
| | | | | | | | | | | | | residences | all other properties | residences | all other properties |
| 3 | 4 | 5 | 6 | 17 | 20 | 21 | 7 | 8 | 9 | 10 | 11 | 12 | | | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | | |
| 36 | | | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | | | |
| 38 | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | |
| 43 | | | | | | | | | | | | | | | |
| 44 | | | | | | | | | | | | | | | |
| 45 | | | | | | | | | | | | | | | |
| 46 | | | | | | | | | | | | | | | |
| Total | 47 | 4,077,451 | - | - | - | - | 59,453 | 75,720 | 59,802 | 4,272,426 | - | - | - | - | |

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

Municipality

Brant Co

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 | - | - | - | 133,267 |
| 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 | 5,488,025 | - | 47,526 | 148,623 |
| Winter Control | 9 | - | - | - | - |
| Transit | 10 | - | - | - | - |
| Parking | 11 | - | - | - | - |
| Street Lighting | 12 | - | - | - | - |
| Air Transportation | 13 | - | - | - | - |
| -- | 14 | - | - | - | - |
| Subtotal | 15 | 5,488,025 | - | 47,526 | 148,623 |
| 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 | 5,650,225 | - | 1,172,362 | 1,144,701 |
| Assistance to Aged Persons | 32 | - | - | - | - |
| Assistance to Children | 33 | - | - | - | - |
| Day Nurseries | 34 | - | - | - | - |
| -- | 35 | - | - | - | - |
| Subtotal | 36 | 5,650,225 | - | 1,172,362 | 1,144,701 |
| 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 | 11,138,250 | - | 1,219,888 | 1,426,591 |

1997 FINANCIAL INFORMATION RETURN

Municipality

Brant Co

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1997.

| | | 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 | 387,861 | - | 406,803 | 113,449 | - | - | 908,113 |
| Protection to Persons and Property | | | | | | | | |
| Fire | 2 | - | - | 38,678 | 924 | - | - | 39,602 |
| Police | 3 | - | - | - | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - | - | - | - |
| Protective inspection and control | 5 | - | - | - | - | - | - | - |
| Emergency measures | 6 | - | - | - | - | - | - | - |
| Subtotal | 7 | - | - | 38,678 | 924 | - | - | 39,602 |
| Transportation services | | | | | | | | |
| Roadways | 8 | 829,935 | - | 258,124 | 7,063,279 | - | - | 8,151,338 |
| Winter Control | 9 | - | - | 600,854 | - | - | - | 600,854 |
| Transit | 10 | - | - | - | - | - | - | - |
| Parking | 11 | - | - | - | - | - | - | - |
| Street Lighting | 12 | - | - | - | - | - | - | - |
| Air Transportation | 13 | - | - | - | - | - | - | - |
| -- | 14 | - | - | - | - | - | - | - |
| Subtotal | 15 | 829,935 | - | 858,978 | 7,063,279 | - | - | 8,752,192 |
| 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 | - | - | 276,881 | - | - | - | 276,881 |
| Public Health Inspection and Control | 25 | - | - | - | - | - | - | - |
| Hospitals | 26 | - | - | - | - | - | - | - |
| Ambulance Services | 27 | - | - | - | - | - | - | - |
| Cemeteries | 28 | - | - | - | - | - | - | - |
| -- | 29 | - | - | - | - | - | - | - |
| Subtotal | 30 | - | - | 276,881 | - | - | - | 276,881 |
| Social and Family Services | | | | | | | | |
| General Assistance | 31 | 1,358,688 | - | 233,254 | - | 6,823,375 | - | 8,415,317 |
| Assistance to Aged Persons | 32 | - | 77,056 | - | - | 525,525 | - | 602,581 |
| Assistance to Children | 33 | - | - | - | - | 110,157 | - | 110,157 |
| Day Nurseries | 34 | - | - | - | - | 27,421 | - | 27,421 |
| -- | 35 | - | - | - | - | - | - | - |
| Subtotal | 36 | 1,358,688 | 77,056 | 233,254 | - | 7,486,478 | - | 9,155,476 |
| Recreation and Cultural Services | | | | | | | | |
| Parks and Recreation | 37 | - | - | - | - | - | - | - |
| Libraries | 38 | - | - | - | - | - | - | - |
| Other Cultural | 39 | 9,965 | - | 105 | 16,040 | 28,653 | - | 54,553 |
| Subtotal | 40 | 9,965 | - | 105 | 16,040 | 28,653 | - | 54,553 |
| Planning and Development | | | | | | | | |
| Planning and Development | 41 | - | - | - | - | - | - | - |
| Commercial and Industrial | 42 | - | - | - | - | 10,314 | - | 10,314 |
| Residential Development | 43 | - | - | - | - | - | - | - |
| Agriculture and Reforestation | 44 | 3,462 | - | 3,005 | - | 5,937 | - | 12,404 |
| Tile Drainage and Shoreline Assistance | 45 | - | - | - | - | - | - | - |
| -- | 46 | - | - | - | - | - | - | - |
| Subtotal | 47 | 3,462 | - | 3,005 | - | 16,251 | - | 22,718 |
| Electricity | 48 | - | - | - | - | - | - | - |
| Gas | 49 | - | - | - | - | - | - | - |
| Telephone | 50 | - | - | - | - | - | - | - |
| Total | 51 | 2,589,911 | 77,056 | 1,817,494 | 7,193,692 | 7,531,382 | - | 19,209,535 |

1997 FINANCIAL INFORMATION RETURN

Municipality

Brant Co

5
9

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1997.

| | | 1 \$ |
|--|----|-----------|
| Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year | 1 | - |
| Source of Financing | | |
| Contributions from Own Funds | | |
| Revenue Fund | 2 | 2,314,862 |
| Reserves and Reserve Funds | 3 | - |
| Subtotal | 4 | 2,314,862 |
| 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 | 99,111 |
| Canada | 21 | - |
| Other Municipalities | 22 | 71,290 |
| Subtotal | 23 | 170,401 |
| 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 | 2,485,263 |
| Applications | | |
| Own Expenditures | | |
| Short Term Interest Costs | 34 | - |
| Other | 35 | 2,485,263 |
| Subtotal | 36 | 2,485,263 |
| 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 | 2,485,263 |
| Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year | | |
| 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 | - |
| * - Amount in Line 18 Raised on Behalf of Other Municipalities | 19 | - |

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1997.

Municipality

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| Brant Co |
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6
10

| | CAPITAL GRANTS | | | TOTAL OWN EXPENDITURES |
|---|----------------|---------------|----------------------|------------------------|
| | Ontario Grants | Canada Grants | Other municipalities | |
| | 1 \$ | 2 \$ | 3 \$ | |
| General Government | 1 | - | - | 2,587 |
| 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 | 99,111 | 71,290 | 2,482,676 |
| Winter Control | 9 | - | - | - |
| Transit | 10 | - | - | - |
| Parking | 11 | - | - | - |
| Street Lighting | 12 | - | - | - |
| Air Transportation | 13 | - | - | - |
| -- | 14 | - | - | - |
| Subtotal | 15 | 99,111 | 71,290 | 2,482,676 |
| 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 | - | - | - |
| Assistance to Children | 33 | - | - | - |
| Day Nurseries | 34 | - | - | - |
| -- | 35 | - | - | - |
| Subtotal | 36 | - | - | - |
| 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 | 99,111 | 71,290 | 2,485,263 |

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

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|----------|
| Brant Co |
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7
11

For the year ended December 31, 1997.

| | | 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 | 171,382 |
| Assistance to Children | 33 | - |
| Day Nurseries | 34 | - |
| -- | 35 | - |
| Subtotal | 36 | 171,382 |
| 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 | 171,382 |

1997 FINANCIAL INFORMATION RETURN

**ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS**

Municipality

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| Brant Co |
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8
12

For the year ended December 31, 1997.

| | | 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 | 171,382 |
| : To other | 3 | - |
| Subtotal | 4 | 171,382 |
| 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 | 171,382 |
| Amount reported in line 15 analyzed as follows: | | |
| Sinking fund debentures | 16 | - |
| Installment (serial) debentures | 17 | 171,382 |
| 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 _____ | 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 | 22,251 |
| \$ | | |
| 5. Long term commitments and contingencies at year end | | |
| Total liability for accumulated sick pay credits | 33 | - |
| 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 | - |

1997 FINANCIAL INFORMATION RETURN

Municipality

| |
|-----------------|
| Brant Co |
|-----------------|

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

| | | | |
|--|--------------------------------------|---|---------------------|
| 6. Ontario Clean Water Agency Provincial Projects | | | |
| | accumulated surplus (deficit) | total outstanding capital obligation | debt charges |
| | 1 | 2 | 3 |
| | \$ | \$ | \$ |
| Water projects - for this municipality only | 46 | - | - |
| - share of integrated projects | 47 | - | - |
| Sewer projects - for this municipality only | 48 | - | - |
| - share of integrated projects | 49 | - | - |

| | | | |
|---|-----------|------------------|-----------------|
| 7. 1997 Debt Charges | | | |
| | | principal | interest |
| | | 1 | 2 |
| | | \$ | \$ |
| Recovered from the consolidated revenue fund | | | |
| - general tax rates | 50 | 31,231 | 45,825 |
| - 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 | 31,231 | 45,825 |
| 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 consolidated revenue fund | | recoverable from reserve funds | | recoverable from unconsolidated entities | |
| | | principal | interest | principal | interest | principal | interest |
| | | 1 | 2 | 3 | 4 | 5 | 6 |
| | | \$ | \$ | \$ | \$ | \$ | \$ |
| 1998 | | 31,231 | 45,825 | - | - | - | - |
| 1999 | | 31,231 | 45,825 | - | - | - | - |
| 2000 | | - | - | - | - | - | - |
| 2001 | | - | - | - | - | - | - |
| 2002 | | - | - | - | - | - | - |
| 2003-2007 | | - | - | - | - | - | - |
| 2008 onwards | | - | - | - | - | - | - |
| interest to be earned on sinking funds * | 69 | 108,920 | - | - | - | - | - |
| Downtown revitalization program | 70 | - | - | - | - | - | - |
| Total | 71 | 171,382 | 91,650 | - | - | - | - |

* Includes interest to earned on Ontario Clean Water Agency debt retirement funds

| | | | |
|--|--|-----------|-----------|
| 9. Future principal payments on EXPECTED NEW debt | | | |
| | | | 1 |
| | | | \$ |
| 1998 | | 72 | - |
| 1999 | | 73 | - |
| 2000 | | 74 | - |
| 2001 | | 75 | - |
| 2002 | | 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 | - | - |

1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

| |
|----------|
| Brant Co |
|----------|

10
15

For the year ended December 31, 1997.

| | | 1 \$ |
|--|----|-----------|
| Balance at the beginning of the year | 1 | 1,271,049 |
| Revenues | | |
| Contributions from revenue fund | 2 | 4,878,830 |
| 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 | - |
| -- | 9 | - |
| -- | 10 | - |
| -- | 11 | - |
| -- | 12 | - |
| Total revenue | 13 | 4,878,830 |
| Expenditures | | |
| Transferred to capital fund | 14 | - |
| Transferred to revenue fund | 15 | 1,262,386 |
| Charges for long term liabilities - principal and interest | 16 | - |
| -- | 63 | - |
| -- | 20 | - |
| -- | 21 | - |
| Total expenditure | 22 | 1,262,386 |
| Balance at the end of the year for: | | |
| Reserves | 23 | 4,887,493 |
| Reserve Funds | 24 | - |
| Total | 25 | 4,887,493 |
| Analysed as follows: | | |
| Reserves and discretionary reserve funds: | | |
| Working funds | 26 | 618,904 |
| Contingencies | 27 | - |
| Ontario Clean Water Agency funds for renewals, etc | | |
| - sewer | 28 | - |
| - water | 29 | - |
| Replacement of equipment | 30 | - |
| Sick leave | 31 | 54,307 |
| Insurance | 32 | 75,022 |
| Workers' compensation | 33 | - |
| Capital expenditure - general administration | 34 | 85,036 |
| - roads | 35 | 172,559 |
| - sanitary and storm sewers | 36 | - |
| - parks and recreation | 64 | - |
| - library | 65 | - |
| - other cultural | 66 | 40,973 |
| - water | 38 | - |
| - transit | 39 | - |
| - housing | 40 | - |
| - industrial development | 41 | - |
| - other and unspecified | 42 | - |
| 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 | - |
| Waterworks current purposes | 49 | - |
| Transit current purposes | 50 | - |
| Library current purposes | 51 | - |
| -- | 52 | 36,727 |
| -- | 53 | 168,725 |
| -- | 54 | 14,381 |
| -- | 55 | 3,620,859 |
| -- | 56 | - |
| -- | 57 | - |
| Total | 58 | 4,887,493 |

1997 FINANCIAL INFORMATION RETURN

Municipality

Brant Co

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1997.

| | | 1 \$ | 2 \$ |
|---|----|-----------|--|
| ASSETS | | | |
| Current assets | | | |
| Cash | 1 | 1,137,723 | - <small>portion of cash not in chartered banks</small> |
| Accounts receivable | | | |
| Canada | 2 | - | |
| Ontario | 3 | - | |
| Region or county | 4 | - | |
| Other municipalities | 5 | - | |
| School Boards | 6 | - | - <small>portion of taxes</small> |
| Waterworks | 7 | - | - <small>receivable for</small> |
| Other (including unorganized areas) | 8 | 310,689 | - <small>business taxes</small> |
| 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 | 4,057,547 | |
| Other current assets | 18 | 194,470 | - <small>portion of line 20 for tax sale / tax resistration</small> |
| Capital outlay to be recovered in future years | 19 | 171,382 | |
| Other long term assets | 20 | - | - |
| Total | 21 | 5,871,811 | |

1997 FINANCIAL INFORMATION RETURN

Municipality

Brant Co

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1997.

| LIABILITIES | | | | | | |
|--|----|-----------|--|--|--|--|
| Current Liabilities | | | | | | portion of loans not from chartered banks |
| Temporary loans - current purposes | 22 | - | | | | - |
| - capital - Ontario | 23 | - | | | | |
| - Canada | 24 | - | | | | |
| - Other | 25 | - | | | | |
| Accounts payable and accrued liabilities | | | | | | |
| Canada | 26 | - | | | | |
| Ontario | 27 | 27,089 | | | | |
| Region or county | 28 | - | | | | |
| Other municipalities | 29 | - | | | | |
| School Boards | 30 | - | | | | |
| Trade accounts payable | 31 | - | | | | |
| Other | 32 | 144,739 | | | | |
| Other current liabilities | 33 | - | | | | |
| Net long term liabilities | | | | | | |
| Recoverable from the Consolidated Revenue Fund | | | | | | |
| - general tax rates | 34 | 171,382 | | | | |
| - 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 | 4,887,493 | | | | |
| Accumulated net revenue (deficit) | | | | | | |
| General revenue | 42 | 641,108 | | | | |
| 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 | - | | | | |
| -- | 53 | - | | | | |
| -- | 54 | - | | | | |
| -- | 55 | - | | | | |
| Region or county | 56 | - | | | | |
| School boards | 57 | - | | | | |
| Unexpended capital financing / (unfinanced capital outlay) | 58 | - | | | | |
| Total | 59 | 5,871,811 | | | | |

1997 FINANCIAL INFORMATION RETURN

Municipality

Brant Co

12
17

STATISTICAL DATA

For the year ended December 31, 1997.

| | | | | | | |
|---|----|--|-------------------------------------|--|-----------------------|------|
| | | 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 | 1997 billings residential units | all other properties | computer use only | |
| | | 1 | 2 | 3 | 4 | |
| | | | \$ | \$ | | |
| Water | | | | | | |
| In this municipality | 39 | - | - | - | - | |
| In other municipalities (specify municipality) | | | | | | |
| -- | 40 | - | - | - | - | |
| -- | 41 | - | - | - | - | |
| -- | 42 | - | - | - | - | |
| -- | 43 | - | - | - | - | |
| -- | 64 | - | - | - | - | |
| | | number of residential units | 1997 billings residential units | all other properties | computer use only | |
| | | 1 | 2 | 3 | 4 | |
| | | | \$ | \$ | | |
| Sewer | | | | | | |
| In this municipality | 44 | - | - | - | - | |
| In other municipalities (specify municipality) | | | | | | |
| -- | 45 | - | - | - | - | |
| -- | 46 | - | - | - | - | |
| -- | 47 | - | - | - | - | |
| -- | 48 | - | - | - | - | |
| -- | 65 | - | - | - | - | |
| | | | | water | sewer | |
| | | | | 1 | 2 | |
| Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing | 66 | - | - | - | - | |
| 8. Selected investments of own sinking funds as at December 31 | | | | | | |
| | | own municipality | other municipalities, school boards | Province | Federal | |
| | | 1 | 2 | 3 | 4 | |
| | | \$ | \$ | \$ | \$ | |
| Own sinking funds | 83 | - | - | - | - | |
| 9. Borrowing from own reserve funds | | | | 1 | | |
| | | | | \$ | | |
| Loans or advances due to reserve funds as at December 31 | | | | 84 | - | |
| 10. Joint boards consolidated by this municipality | | | | | | |
| | | total board expenditure | contribution from this municipality | this municipality's share of total municipal contributions | for computer use only | |
| | | 1 | 2 | 3 | 4 | |
| | | \$ | \$ | % | | |
| name of joint boards | | | | | | |
| -- | 53 | - | - | - | - | |
| -- | 54 | - | - | - | - | |
| -- | 55 | - | - | - | - | |
| -- | 56 | - | - | - | - | |
| -- | 57 | - | - | - | - | |
| 11. Applications to the Ontario Municipal Board or to Council | | | | | | |
| | | tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone | other submitted to O.M.B. | other submitted to Council | total | |
| | | 1 | 2 | 4 | 3 | |
| | | \$ | \$ | \$ | \$ | |
| Approved but not financed as at December 31, 1996 | 67 | - | - | - | - | |
| Approved in 1997 | 68 | - | - | - | - | |
| Financed in 1997 | 69 | - | - | - | - | |
| No long term financing necessary | 70 | - | - | - | - | |
| Approved but not financed as at December 31, 1997 | 71 | - | - | - | - | |
| Applications submitted but not approved as at Decemeber 31, 1997 | 72 | - | - | - | - | |
| 12. Forecast of total revenue fund expenditures | | | | | | |
| | | 2000 | 2001 | 2002 | 2003 | 2004 |
| | | 1 | 2 | 3 | 4 | 5 |
| | | \$ | \$ | \$ | \$ | \$ |
| | 73 | - | - | - | - | - |
| 13. Municipal procurement this year | | | | | | |
| | | | | 1 | 2 | |
| | | | | \$ | \$ | |
| Total construction contracts awarded | 85 | - | - | - | - | |
| Construction contracts awarded at \$100,000 or greater | 86 | - | - | - | - | |