

1997 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 54042

MUNICIPALITY OF: James Tp

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1997.

Municipality

James Tp

		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	352,413	-	162,680	189,733
Direct water billings on ratepayers -- own municipality	2	48,966	-		48,966
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	401,379	-	162,680	238,699
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	13,606	-		13,606
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	14,560	-	6,735	7,825
Ontario Hydro	13	173	-	-	173
Liquor Control Board of Ontario	14	5,758	-	-	5,758
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	1,635	-	-	1,635
Subtotal	18	35,732	-	6,735	28,997
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	131,581			131,581
.....	61	-			-
Subtotal	69	131,581			131,581
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	15,757			15,757
Canada specific grants	30	4,200			4,200
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	162,846			162,846
Subtotal	33	182,803			182,803
OTHER REVENUES					
Trailer revenue and licences	34	637			637
Licences and permits	35	3,248	-	-	3,248
Fines	37	-			-
Penalties and interest on taxes	38	10,986			10,986
Investment income - from own funds	39	-			-
- other	40	5,286			5,286
Sales of publications, equipment, etc	42	25,000			25,000
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	2,573			2,573
Contributions from non-consolidated entities	45	12,065			12,065
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	59,795	-	-	59,795
TOTAL REVENUE	51	811,290	-	169,415	641,875

For the year ended December 31, 1997.

James Tp

[illegible]

For the year ended December 31, 1997.

James Tp

II. Upper tier purposes

For the year ended December 31, 1997.

James Tp

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ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

James Tp

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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
Secondary separate													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	393,540	34,981	12,740	59.883000	70.451000	23,566	2,464	898	18	-	-	26,946
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	1,727	-	-	-	-	1,727
Total Taxation	0	-	-	-	-	-	23,566	4,191	898	18	-	-	28,673
Total all school board taxation	0	-	-	-	-	-	89,770	47,299	22,473	471	772	1,895	162,680

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

This Schedule Not Required For This Municipality

[illegible]

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

This Schedule Not Required For This Municipality

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1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

Municipality
James Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	-	-	-	12,980
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	-	-	-	734
--	29	-	-	-	-
Subtotal	30	-	-	-	734
Social and Family Services					
General Assistance	31	7,548	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	7,548	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	6,038	-	-	7,158
Libraries	38	2,056	-	-	808
Other Cultural	39	-	4,200	-	-
Subtotal	40	8,094	4,200	-	7,966
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	115	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				-
--	46	-	-	-	141,166
Subtotal	47	115	-	-	141,166
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	15,757	4,200	-	162,846

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1997.

Municipality	
James Tp	

		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	70,977	-	62,441	21,319	-	-	154,737
Protection to Persons and Property								
Fire	2	5,316	-	17,615	2,249	-	-	25,180
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	680	-	406	-	-	-	1,086
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	5,996	-	18,021	2,249	-	-	26,266
Transportation services								
Roadways	8	10,287	-	11,138	-	-	-	21,425
Winter Control	9	4,299	-	9,819	-	-	-	14,118
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	54	-	13,313	-	-	-	13,367
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	14,640	-	34,270	-	-	-	48,910
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	645	-	44,679	4,028	-	-	49,352
Garbage Collection	19	-	-	8,580	-	-	-	8,580
Garbage Disposal	20	4,643	-	3,783	-	-	-	8,426
Pollution Control	21	395	-	278	-	-	-	673
--	22	-	-	-	-	-	-	-
Subtotal	23	5,683	-	57,320	4,028	-	-	67,031
Health Services								
Public Health Services	24	279	-	4,960	-	5,097	-	10,336
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	123	-	123
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	3,015	-	2,442	-	-	-	5,457
--	29	-	-	-	-	-	-	-
Subtotal	30	3,294	-	7,402	-	5,220	-	15,916
Social and Family Services								
General Assistance	31	-	-	-	-	8,961	-	8,961
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	2,604	-	2,604
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	11,565	-	11,565
Recreation and Cultural Services								
Parks and Recreation	37	23,156	-	36,345	-	-	-	59,501
Libraries	38	7,493	-	6,937	-	-	-	14,430
Other Cultural	39	1,101	-	2,202	-	-	-	3,303
Subtotal	40	31,750	-	45,484	-	-	-	77,234
Planning and Development								
Planning and Development	41	-	-	-	-	-	-	-
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	13,515	-	-	13,515
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	17,139	-	202,092	-	-	-	219,231
Subtotal	47	17,139	-	202,092	13,515	-	-	232,746
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	149,479	-	427,030	41,111	16,785	-	634,405

1997 FINANCIAL INFORMATION RETURN		
Municipality		5
James Tp		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	-
Reserves and Reserve Funds	3	-
Subtotal	4	-
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	-
Canada	21	-
Other Municipalities	22	-
Subtotal	23	-
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	-
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	-
Subtotal	36	-
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	-
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-
* - 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

James Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
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	3,425	3,425	-	10,878
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	3,425	3,425	-	10,878
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
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	-	-	-	13,515
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	31,325
Subtotal	47	-	-	-	44,840
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,425	3,425	-	67,301

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1997.

Municipality

James Tp

		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal 7	-	
Transportation services			
Roadways	8	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal 30	-	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal 36	-	
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	-	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

James Tp

		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies	1	-	
: To Canada and agencies	2	-	
: To other	3	-	
Subtotal	4	-	
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
Subtotal	9	-	
Less: Ontario Clean Water Agency debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general	12	-	
- enterprises and other	13	-	
Subtotal	14	-	
Total	15	-	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	-	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	-	
--	24	-	
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-	
- par value of this amount in U.S. dollars	26	-	
Other - Canadian dollar equivalent included in line 15 above	27	-	
- par value of this amount in _____	28	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	29	-	
Ontario Clean Water Agency - sewer	30	-	
- water	31	-	
			\$
4. Actuarial balance of own sinking funds at year end	32	-	
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits	33	-	
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

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

James Tp

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	-	-	-			
- special are rates and special charges	51	-	-	-			
- benefitting landowners	52	-	-	-			
- user rates (consolidated entities)	53	-	-	-			
Recovered from reserve funds	54	-	-	-			
Recovered from unconsolidated entities							
- hydro	55	-	-	-			
- gas and telephone	57	-	-	-			
--	56	-	-	-			
--	58	-	-	-			
--	59	-	-	-			
Total	78	-	-	-			
Line 78 includes:							
Financing of one-time real estate purchase	90	-	-	-			
Other lump sum (balloon) repayments of long term debt	91	-	-	-			
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1998		-	-	-	-	-	-
1999		-	-	-	-	-	-
2000		-	-	-	-	-	-
2001		-	-	-	-	-	-
2002		-	-	-	-	-	-
2003-2007		-	-	-	-	-	-
2008 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	-	-	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
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	-	-	-	-	-	-

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Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1997.

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Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1997.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year		
		1	2	3	4	5	6	7	8	9	10	11		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
SCHOOL BOARDS	Elementary Public (specify)													
	--	30	-	-	-	-	-	-	-	-	-	-		
	--	31	-	-	-	-	-	-	-	-	-	-		
	Elementary separate (specify)													
	--	40	-	-	-	-	-	-	-	-	-	-		
	--	41	-	-	-	-	-	-	-	-	-	-		
	--	42	-	-	-	-	-	-	-	-	-	-		
	Secondary Public (specify)													
	--	0	-	-	-	-	-	-	-	-	-	-		
	--	1	-	-	-	-	-	-	-	-	-	-		
	Secondary separate (specify)													
	--	0	-	-	-	-	-	-	-	-	-	-		
--	1	-	-	-	-	-	-	-	-	-	-			
--	2	-	-	-	-	-	-	-	-	-	-			
Total school boards	36	-	3,303	166,272	3,138	-	169,410	158,009	4,671	6,735	-	169,415	-	3,298

1997 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1997.

Municipality

James Tp

10
15

		1	\$
Balance at the beginning of the year	1	375,095	
Revenues			
Contributions from revenue fund	2	3,597	
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	629	
- other	6	1,245	
--	9	5,100	
--	10	20,018	
--	11	-	
--	12	-	
Total revenue	13	30,589	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	2,573	
Charges for long term liabilities - principal and interest	16	-	
--	63	3,169	
--	20	-	
--	21	-	
Total expenditure	22	5,742	
Balance at the end of the year for:			
Reserves	23	393,201	
Reserve Funds	24	6,743	
Total	25	399,944	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	212,632	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	6,529	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	6,743	
- water	38	58,709	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	2,167	
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	113,164	
--	53	-	
--	54	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	399,944	

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

James Tp

For the year ended December 31, 1997.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	1377,398	-
	Accounts receivable		
	Canada	26,412	
	Ontario	322,433	
	Region or county	4-	
	Other municipalities	5-	
	School Boards	6-	portion of taxes
	Waterworks	71,383	receivable for
	Other (including unorganized areas)	89,688	business taxes
	Taxes receivable		
	Current year's levies	935,345	
	Previous year's levies	1018,899	1,815
	Prior year's levies	1118,312	2,942
	Penalties and interest	121,237	-
	Less allowance for uncollectables (negative)	13-20,000	-
	Investments		
	Canada	14-	
	Provincial	15-	
	Municipal	16-	
	Other	17-	
	Other current assets	18-	portion of line 20
	Capital outlay to be recovered in future years	19-	for tax sale / tax
	Other long term assets	20-	resistration
		21	
	Total	471,107	

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

James Tp

For the year ended December 31, 1997.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	6,284		
Trade accounts payable	31	67,746		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	399,944		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	4,240		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	- 3,297		
Unexpended capital financing / (unfinanced capital outlay)	58	4,056		
Total	59	471,107		

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

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14			
Wages and salaries			60,000		61,000
Employee benefits		15			
			6,000		5,000

		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections:	Current year's tax	16	311,829
	Previous years' tax	17	28,276
	Penalties and interest	18	21,817
	Subtotal	19	361,922
	Discounts allowed	20	-
	Tax adjustments under section 362 and 263 of the Municipal Act		
	- amounts added to the roll (negative)	22	
	- amounts written off	23	
	Tax adjustments under sections 465, 495 and 496 of the Municipal Act		
	- recoverable from upper tier and school boards		
		24	
	- recoverable from general municipal revenues	25	
	Transfers to tax sale and tax registration accounts	26	
	The Municipal Elderly Residents' Assistance Act - reductions	27	
	- refunds	28	
	Other (specify)	80	
	Total reductions	29	
Amounts added to the tax roll for collection purposes only			
	Business taxes written off under subsection 441(1) of the Municipal Act	30	
		81	

		1	
4. Tax due dates for 1997 (lower tier municipalities only)			
Interim billings:	Number of installments	31	2
	Due date of first installment (YYYYMMDD)	32	19,970,331
	Due date of last installment (YYYYMMDD)	33	19,970,531
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19,970,831
	Due date of last installment (YYYYMMDD)	36	19,971,031
			\$
Supplementary taxes levied with 1998 due date		37	-

5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place		58			
in 1998			-	-	-
in 1999		59		-	-
in 2000		60		-	-
in 2001		61		-	-
in 2002		62		-	-
Total		63		-	-

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						
Water		number of residential units	1997 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
	In this municipality	39	201	46,887	2,079	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
Sewer		number of residential units	1997 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
	In this municipality	44	-	-	-	
	In other municipalities (specify municipality)					
	--	45	-	-	-	
	--	46	-	-	-	
	--	47	-	-	-	
	--	48	-	-	-	
	--	65	-	-	-	
				water	sewer	
				1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66	-		-		
8. Selected investments of own sinking funds as at December 31						
Own sinking funds	83	own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
		-	-	-	-	
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						
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
	--					
	--	53	-	-	-	
	--	54	-	-	-	
	--	55	-	-	-	
	--	56	-	-	-	
	--	57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
Approved but not financed as at December 31, 1996		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 in 1997	67	-	-	-	
	Financed in 1997	68	-	-	-	
	No long term financing necessary	69	-	-	-	
	Approved but not financed as at December 31, 1997	70	-	-	-	
	Applications submitted but not approved as at Decemeber 31, 1997	71	-	-	-	
	72	-	-	-		
12. Forecast of total revenue fund expenditures						
	2000	2001	2002	2003	2004	
	1	2	3	4	5	
	\$	\$	\$	\$	\$	
	73	-	-	-	-	
13. Municipal procurement this year						
Total construction contracts awarded	85	-		-		
	86	-		-		