

1997 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 38000

MUNICIPALITY OF: Lambton Co

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1997.

Municipality

Lambton Co

		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	20,842,524	-	-	20,842,524				
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	20,842,524	-	-	20,842,524				
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	1,482,271			1,482,271				
.....	61	-			-				
Subtotal	69	1,482,271			1,482,271				
REVENUES FOR SPECIFIC FUNCTIONS									
Ontario specific grants	29	29,683,605			29,683,605				
Canada specific grants	30	10,198			10,198				
Other municipalities - grants and fees	31	982,234			982,234				
Fees and service charges	32	9,738,516			9,738,516				
Subtotal	33	40,414,553			40,414,553				
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	-			-				
- other	40	313,199			313,199				
Sales of publications, equipment, etc	42	4,863			4,863				
Contributions from capital fund	43	-			-				
Contributions from reserves and reserve funds	44	1,519,869			1,519,869				
Contributions from non-consolidated entities	45	-			-				
--	46	-			-				
--	47	-			-				
--	48	-			-				
Subtotal	50	1,837,931	-	-	1,837,931				
TOTAL REVENUE	51	64,577,279	-	-	64,577,279				

For the year ended December 31, 1997.

Lambton Co

[illegible]

For the year ended December 31, 1997.

Lambton Co

II. Upper tier purposes

For the year ended December 31, 1997.

Lambton Co

[illegible]

For the year ended December 31, 1997.

Lambton Co

[illegible]

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

Lambton Co

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ANALYSIS OF UPPER TIER LEVIES
AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

Lambton Co

LEVIES ON SUPPORTING MUNICIPALITIES										DIRECT BILLINGS ON RATEPAYERS					
Municipalities which support the upper tier	Municipal Code	levies for special purposes (please specify								water service charges		sewer service charges			
		levy for general purposes *						Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies				
			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	19,718,705	-	-	-	-	584,634	378,789	160,396	20,842,524	-	-	-	-

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

Municipality

Lambton Co

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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	50,011	-	6,113	460,152
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	9,392	-	-	262,761
Emergency measures	6	-	-	17,568	801
Subtotal	7	9,392	-	17,568	263,562
Transportation services					
Roadways	8	1,745	-	83,491	997,039
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,745	-	83,491	997,039
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	1,312,187
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	1,643	-	867,123	1,133,872
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	1,643	-	867,123	2,446,059
Health Services					
Public Health Services	24	2,812,368	-	-	23,556
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	2,812,368	-	-	23,556
Social and Family Services					
General Assistance	31	17,523,149	-	-	2,493
Assistance to Aged Persons	32	7,102,309	-	-	5,049,089
Assitance to Children	33	-	-	-	-
Day Nurseries	34	1,836,089	-	-	52,672
--	35	-	-	-	-
Subtotal	36	26,461,547	-	-	5,104,254
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	297,266	3,949	7,939	128,725
Other Cultural	39	46,511	6,249	-	221,805
Subtotal	40	343,777	10,198	7,939	350,530
Planning and Development					
Planning and Development	41	3,122	-	-	93,364
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				-
--	46	-	-	-	-
Subtotal	47	3,122	-	-	93,364
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	29,683,605	10,198	982,234	9,738,516

1997 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						48
		Lambton Co						
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	1,477,877	495,076	550,756	584,567	12,000	-	3,120,276
Protection to Persons and Property								
Fire	2	-	-	500	-	-	-	500
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	364,606	-	72,290	-	-	-	436,896
Emergency measures	6	157,723	-	17,803	1,037	-	-	176,563
Subtotal	7	522,329	-	90,593	1,037	-	-	613,959
Transportation services								
Roadways	8	1,107,367	309,542	1,966,094	1,704,329	-	-	5,087,332
Winter Control	9	218,461	-	1,060,912	-	-	-	1,279,373
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	1,325,828	309,542	3,027,006	1,704,329	-	-	6,366,705
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	1,312,187	-	-	-	1,312,187
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	119,115	709,438	1,379,831	600,148	-	-	2,808,532
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	119,115	709,438	2,692,018	600,148	-	-	4,120,719
Health Services								
Public Health Services	24	2,592,062	-	1,004,701	55,395	-	-	3,652,158
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	2,592,062	-	1,004,701	55,395	-	-	3,652,158
Social and Family Services								
General Assistance	31	2,261,835	173,454	386,127	244,104	18,774,791	-	21,840,311
Assistance to Aged Persons	32	11,147,169	987,118	1,884,714	1,284,493	-	-	15,303,494
Assitance to Children	33	-	67,949	-	-	911,709	-	979,658
Day Nurseries	34	822,224	1,320	1,475,254	-	-	-	2,298,798
--	35	-	-	-	-	-	-	-
Subtotal	36	14,231,228	1,229,841	3,746,095	1,528,597	19,686,500	-	40,422,261
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	257,502	-	257,502
Libraries	38	2,649,638	235,991	873,150	133,227	-	-	3,892,006
Other Cultural	39	567,577	41,442	245,903	63,558	225	-	918,705
Subtotal	40	3,217,215	277,433	1,119,053	196,785	257,727	-	5,068,213
Planning and Development								
Planning and Development	41	513,502	-	71,315	1,300	-	-	586,117
Commercial and Industrial	42	-	-	-	-	710,000	-	710,000
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	5,750	-	5,750
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	513,502	-	71,315	1,300	715,750	-	1,301,867
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	23,999,156	3,021,330	12,301,537	4,672,158	20,671,977	-	64,666,158

For the year ended December 31, 1997.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	249,483	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	1,913,808	
Reserves and Reserve Funds	3	3,123,771	
Subtotal	4	5,037,579	
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	11	
Serial Debentures	13	38,506,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	38,506,000	
Grants and Loan Forgiveness			
Ontario	20	4,435,282	
Canada	21	97,445	
Other Municipalities	22	-	
Subtotal	23	4,532,727	
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	9,150	
--	30	-	
--	31	245,259	
Subtotal	32	254,409	
Total Sources of Financing	33	48,330,715	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	40,463,593	
Subtotal	36	40,463,593	
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	7,617,639	
Total Applications	42	48,081,232	
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

Lambton Co

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	121,943
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	3,299
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	3,299
Transportation services					
Roadways	8	4,421,645	97,445	-	4,276,261
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	4,421,645	97,445	-	4,276,261
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	35,506,000
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	67,658
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	35,573,658
Health Services					
Public Health Services	24	-	-	-	33,395
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	33,395
Social and Family Services					
General Assistance	31	-	-	-	158,090
Assistance to Aged Persons	32	-	-	-	91,910
Assitance to Children	33	-	-	-	-
Day Nurseries	34	13,637	-	-	17,046
--	35	-	-	-	-
Subtotal	36	13,637	-	-	267,046
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	147,159
Other Cultural	39	-	-	-	33,133
Subtotal	40	-	-	-	180,292
Planning and Development					
Planning and Development	41	-	-	-	7,699
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	7,699
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	4,435,282	97,445	-	40,463,593

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1997.

Municipality

Lambton Co

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		1	\$
General Government	1	360,416	
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	4,375,601	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	4,375,601
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	5,295,521	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	5,295,521
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	525,650	
Assistance to Aged Persons	32	6,229,624	
Assitance to Children	33	210,940	
Day Nurseries	34	1,430	
--	35	-	
	Subtotal	36	6,967,644
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	911,806	
Other Cultural	39	261,760	
	Subtotal	40	1,173,566
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	18,172,748

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

Lambton Co

		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	17,493,487
Subtotal		4	17,493,487
Plus: All debt assumed by the municipality from others		5	679,261
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	18,172,748
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	12,708,261
Long term bank loans		18	1,154,112
Lease purchase agreements		19	4,310,375
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	200,833
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	200,833

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

Lambton Co

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	1,681,733	1,076,893				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	-	-				
- user rates (consolidated entities)	53	62,000	200,704				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	1,743,733	1,277,597				
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		1,987,574	1,136,655	-	-	-	-
1999		1,894,148	1,012,087	-	-	-	-
2000		1,780,929	877,079	-	-	-	-
2001		1,767,249	742,042	-	-	-	-
2002		5,371,640	610,337	-	-	-	-
2003-2007		3,228,316	418,978	-	-	-	-
2008 onwards		2,142,892	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	18,172,748	4,797,178	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1998						72	33,698
1999						73	291,855
2000						74	302,874
2001						75	315,391
2002						76	334,033
Total						77	1,277,851
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

Lambton Co

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1997.

[illegible]

1997 FINANCIAL INFORMATION RETURN

Municipality

Lambton Co

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1997.

[illegible]

1997 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1997.

Municipality

Lambton Co

10
15

		1	\$
Balance at the beginning of the year	1	5,923,221	
Revenues			
Contributions from revenue fund	2	2,758,350	
Contributions from capital fund	3	7,617,639	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	12,032	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	10,388,021	
Expenditures			
Transferred to capital fund	14	3,123,771	
Transferred to revenue fund	15	1,519,869	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	4,643,640	
Balance at the end of the year for:			
Reserves	23	11,401,197	
Reserve Funds	24	266,405	
Total	25	11,667,602	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	1,559,606	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	200,905	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	2,288,614	
- roads	35	5,130,537	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	99,783	
- other cultural	66	128,910	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	60,864	
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	487,146	
--	52	1,711,237	
--	53	-	
--	54	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	11,667,602	

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Lambton Co

For the year ended December 31, 1997.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	11,987,022	10,294,753
Accounts receivable			
Canada	2	202,590	
Ontario	3	2,192,262	
Region or county	4	-	
Other municipalities	5	355,896	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	2,285,406	business taxes
Taxes receivable			
Current year's levies	9	-	
Previous year's levies	10	-	-
Prior year's levies	11	-	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	323,924	portion of line 20
Capital outlay to be recovered in future years	19	18,172,748	for tax sale / tax
Other long term assets	20	-	resistration
	21	35,519,848	-
Total			

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Lambton Co

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	24,283		
Ontario	27	1,544,545		
Region or county	28	-		
Other municipalities	29	771,796		
School Boards	30	-		
Trade accounts payable	31	1,099,931		
Other	32	2,336,335		
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	18,172,748		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	11,667,602		
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	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	- 97,392		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	35,519,848		

Municipality

Lambton Co

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For the year ended December 31, 1997.

		1			
1. Number of continuous full time employees as at December 31					
Administration	1	11			
Non-line Department Support Staff	2	25			
Fire	3	-			
Police	4	-			
Transit	5	-			
Public Works	6	35			
Health Services	7	46			
Homes for the Aged	8	133			
Other Social Services	9	63			
Parks and Recreation	10	-			
Libraries	11	37			
Planning	12	8			
Total	13	358			
		continuous full time employees December 31			
		other			
		1	2		
		\$	\$		
2. Total expenditures during the year on:					
Wages and salaries	14	12,662,514	6,514,916		
Employee benefits	15	3,192,698	784,634		
		1			
		\$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	-			
Previous years' tax	17	-			
Penalties and interest	18	-			
Subtotal	19	-			
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	30				
Business taxes written off under subsection 441(1) of the Municipal Act	81				
		1			
4. Tax due dates for 1997 (lower tier municipalities only)					
Interim billings: Number of installments	31	-			
Due date of first installment (YYYYMMDD)	32	-			
Due date of last installment (YYYYMMDD)	33	-			
Final billings: Number of installments	34	-			
Due date of first installment (YYYYMMDD)	35	-			
Due date of last installment (YYYYMMDD)	36	-			
		\$			
Supplementary taxes levied with 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	
Estimated to take place	1	2	3	4	
	\$	\$	\$	\$	
in 1998	58	10,182,295	-	1,500,000	
in 1999	59	9,106,000	-	-	
in 2000	60	8,539,000	-	1,415,000	
in 2001	61	6,169,000	-	1,385,000	
in 2002	62	3,476,000	-	-	
Total	63	37,472,295	-	1,500,000	
				2,800,000	

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	
		1		2	
		\$		\$	
Water		3		4	
In this municipality		39		-	
In other municipalities (specify municipality)		40		-	
--		41		-	
--		42		-	
--		43		-	
--		64		-	
		number of residential units		1997 billings residential units	
		1		2	
		\$		\$	
Sewer		3		4	
In this municipality		44		-	
In other municipalities (specify municipality)		45		-	
--		46		-	
--		47		-	
--		48		-	
--		65		-	
		water		sewer	
		1		2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66		-	
8. Selected investments of own sinking funds as at December 31					
		own municipality		other municipalities, school boards	
		1		3	
		\$		\$	
Own sinking funds		83		-	
9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31		84		-	
10. Joint boards consolidated by this municipality					
		total board expenditure		contribution from this municipality	
		1		2	
		\$		\$	
name of joint boards		3		4	
--		53		-	
--		54		-	
--		55		-	
--		56		-	
--		57		-	
11. Applications to the Ontario Municipal Board or to Council					
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone		other submitted to O.M.B.	
		1		4	
		\$		\$	
Approved but not financed as at December 31, 1996		67		-	
Approved in 1997		68		38,506,000	
Financed in 1997		69		38,506,000	
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	
		1		2	
		\$		\$	
73		86,700,000		88,500,000	
13. Municipal procurement this year					
		1		2	
		\$		\$	
Total construction contracts awarded		85		-	
Construction contracts awarded at \$100,000 or greater		86		-	