

1997 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 39031

MUNICIPALITY OF: West Nissouri Tp

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1997.

Municipality

West Nissouri 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	3,994,193	446,578	2,768,325	779,290				
Direct water billings on ratepayers -- own municipality	2	22,134	-		22,134				
-- other municipalities	3	-	-		-				
Sewer surcharge on direct water billings -- own municipality	4	-	-		-				
-- other municipalities	5	-	-		-				
Subtotal	6	4,016,327	446,578	2,768,325	801,424				
PAYMENTS IN LIEU OF TAXATION									
Canada	7	-	-	-	-				
Canada Enterprises	8	1,612	-	-	1,612				
Ontario									
The Municipal Tax Assistance Act						9	-	-	-
The Municipal Act, section 157						10	-	-	-
Other						11	-	-	-
Ontario Enterprises									
Ontario Housing Corporation						12	-	-	-
Ontario Hydro	13	575	58	362	155				
Liquor Control Board of Ontario	14	-	-	-	-				
Other	15	144	-	-	144				
Municipal enterprises	16	-	-	-	-				
Other municipalities and enterprises	17	-	-	-	-				
Subtotal	18	2,331	58	362	1,911				
ONTARIO NON-SPECIFIC GRANTS									
Ontario Municipal Support Grant	60	177,188			177,188				
.....	61	-			-				
Subtotal	69	177,188			177,188				
REVENUES FOR SPECIFIC FUNCTIONS									
Ontario specific grants	29	45,393			45,393				
Canada specific grants	30	-			-				
Other municipalities - grants and fees	31	295,711			295,711				
Fees and service charges	32	253,124			253,124				
Subtotal	33	594,228			594,228				
OTHER REVENUES									
Trailer revenue and licences	34	-			-				
Licences and permits	35	1,459	-	-	1,459				
Fines	37	5,450			5,450				
Penalties and interest on taxes	38	40,429			40,429				
Investment income - from own funds	39	-			-				
- other	40	80,805			80,805				
Sales of publications, equipment, etc	42	4,534			4,534				
Contributions from capital fund	43	-			-				
Contributions from reserves and reserve funds	44	-			-				
Contributions from non-consolidated entities	45	-			-				
--	46	-			-				
--	47	-			-				
--	48	-			-				
Subtotal	50	132,677	-	-	132,677				
TOTAL REVENUE	51	4,922,751	446,636	2,768,687	1,707,428				

For the year ended December 31, 1997.

West Nissouri Tp

[illegible]

For the year ended December 31, 1997.

West Nissouri Tp

II. Upper tier purposes

For the year ended December 31, 1997.

West Nissouri Tp

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

West Nissouri Tp

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
Secondary separate													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	924,716	287,266	14,165	232.733000	273.804000	215,212	78,655	3,878	-	-	-	297,745
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	7,164	-	-	-	-	7,164
Total Taxation	0	-	-	-	-	-	215,212	85,819	3,878	-	-	-	304,909
Total all school board taxation	0	-	-	-	-	-	2,029,865	649,191	84,838	2,537	393	1,501	2,768,325

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1997.

This Schedule Not Required For This Municipality

[illegible]

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

Municipality

West Nissouri Tp

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	-	-	289,131	39,739
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	32,981
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	32,981
Transportation services					
Roadways	8	33,123	-	-	3,251
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	33,123	-	-	3,251
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	438
Subtotal	23	-	-	-	438
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	-	-	-	100
Libraries	38	-	-	6,580	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	6,580	100
Planning and Development					
Planning and Development	41	-	-	-	21,350
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	233
Agriculture and Reforestation	44	12,270	-	-	490
Tile Drainage and Shoreline Assistance	45				154,542
--	46	-	-	-	-
Subtotal	47	12,270	-	-	176,615
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	45,393	-	295,711	253,124

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1997.

Municipality

West Nissouri Tp

48

		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	101,617	-	159,845	7,743	1,975	-	271,180
Protection to Persons and Property								
Fire	2	34,068	-	16,095	29,127	-	-	79,290
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	6,466	-	6,466
Protective inspection and control	5	26,845	-	16,252	-	-	-	43,097
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	60,913	-	32,347	29,127	6,466	-	128,853
Transportation services								
Roadways	8	187,159	-	269,984	226,376	-	-	683,519
Winter Control	9	-	-	22,114	-	-	-	22,114
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	5,077	-	-	-	5,077
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	187,159	-	297,175	226,376	-	-	710,710
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	4,771	-	10,176	199,466	-	-	214,413
Garbage Collection	19	-	-	73,928	-	-	-	73,928
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	28,891	-	-	-	28,891
Subtotal	23	4,771	-	112,995	199,466	-	-	317,232
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	-	-	14,573	9,017	12,135	-	35,725
Libraries	38	-	-	6,526	-	-	-	6,526
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	-	-	21,099	9,017	12,135	-	42,251
Planning and Development								
Planning and Development	41	36,138	-	48,290	-	-	-	84,428
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	154,542	-	-	-	-	154,542
--	46	-	-	-	-	-	-	-
Subtotal	47	36,138	154,542	48,290	-	-	-	238,970
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	390,598	154,542	671,751	471,729	20,576	-	1,709,196

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	191,372	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	136,583	
Reserves and Reserve Funds	3	37,666	
Subtotal	4	174,249	
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	68,600	
Serial Debentures	13	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	68,600	
Grants and Loan Forgiveness			
Ontario	20	18,478	
Canada	21	6,998	
Other Municipalities	22	15,000	
Subtotal	23	40,476	
Other Financing			
Prepaid Special Charges	24	193,824	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
Subtotal	32	193,824	
Total Sources of Financing	33	477,149	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	355,629	
Subtotal	36	355,629	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	68,600	
Subtotal	40	68,600	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-	
Total Applications	42	424,229	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	138,452	
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	138,452	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	138,452	
* - 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

West Nissouri Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	7,743
Protection to Persons and Property					
Fire	2	-	-	-	9,127
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	9,127
Transportation services					
Roadways	8	4,152	4,152	15,000	163,973
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	4,152	4,152	15,000	163,973
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	9,580
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	9,580
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	2,846	2,846	-	20,994
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	2,846	2,846	-	20,994
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	11,480	-	-	144,212
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	11,480	-	-	144,212
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	18,478	6,998	15,000	355,629

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1997.

Municipality

West Nissouri Tp

7
11

			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	-	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	-	
Transportation services				
Roadways		8	-	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	-	
Environmental services				
Sanitary Sewer System		16	-	
Storm Sewer System		17	-	
Waterworks System		18	-	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	-	
Health Services				
Public Health Services		24	-	
Public Health Inspection and Control		25	-	
Hospitals		26	-	
Ambulance Services		27	-	
Cemeteries		28	-	
--		29	-	
	Subtotal	30	-	
Social and Family Services				
General Assistance		31	-	
Assistance to Aged Persons		32	-	
Assitance to Children		33	-	
Day Nurseries		34	-	
--		35	-	
	Subtotal	36	-	
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	426,610	
--		46	-	
	Subtotal	47	426,610	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	426,610	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

West Nissouri Tp

8
12

		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies	1	426,610	
: To Canada and agencies	2	-	
: To other	3	-	
Subtotal	4	426,610	
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	426,610	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	426,610	
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	6,679	
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	6,679	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

West Nissouri Tp

8
12

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	116,445	38,097				
- 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	116,445	38,097				
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		65,181	34,113	-	-	-	-
1999		67,087	28,899	-	-	-	-
2000		57,780	23,479	-	-	-	-
2001		56,796	18,851	-	-	-	-
2002		48,186	14,304	-	-	-	-
2003-2007		131,580	16,125	-	-	-	-
2008 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	426,610	135,771	-	-	-	-
* 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 UPPER TIER AND SCHOOL BOARD LEVIES

West Nissouri Tp

For the year ended December 31, 1997.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		438,491	709	439,200							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		58	-	58							
Telephone and telegraph taxation	10		7,378	-	7,378							
Subtotal levied by mill rate -- general	11	-	445,927	709	446,636	439,200	7,378	-	58	-	446,636	-
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	445,927	709	446,636	439,200	7,378	-	58	-	446,636	-

1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Nissouri Tp

9LT
13

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	-	438,491	709	439,200	-	-	-	-	-	-
Secondary separate (specify)												
	--	0	-	-	-	-	-	-	-	-	-	-
	--	1	-	438,491	709	439,200	-	-	-	-	-	-
	--	2	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	2,764,256	4,431	-	2,768,687	2,727,132	41,193	362	-	2,768,687	-

1997 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1997.

Municipality

West Nissouri Tp

10
15

		1	\$
Balance at the beginning of the year	1	2,312,636	
Revenues			
Contributions from revenue fund	2	335,146	
Contributions from capital fund	3	-	
Development Charges Act	67	9,832	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	8,748	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	353,726	
Expenditures			
Transferred to capital fund	14	37,666	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	37,666	
Balance at the end of the year for:			
Reserves	23	2,197,138	
Reserve Funds	24	431,558	
Total	25	2,628,696	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	280,000	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	6,000	
Workers' compensation	33	-	
Capital expenditure - general administration	34	20,000	
- roads	35	1,046,685	
- sanitary and storm sewers	36	-	
- parks and recreation	64	34,095	
- library	65	-	
- other cultural	66	-	
- water	38	236,067	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Development Charges Act	68	157,015	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	37,253	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	18,746	
--	53	104,561	
--	54	544,493	
--	55	11,084	
--	56	132,697	
--	57	-	
Total	58	2,628,696	

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Nissouri Tp

11
16

For the year ended December 31, 1997.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	12,303,095	-
	Accounts receivable		
	Canada	22,250	
	Ontario	56,444	
	Region or county	-	
	Other municipalities	-	
	School Boards	-	portion of taxes
	Waterworks	4,202	receivable for
	Other (including unorganized areas)	4,055	business taxes
	Taxes receivable		
	Current year's levies	145,732	
	Previous year's levies	50,842	886
	Prior year's levies	10,556	1,390
	Penalties and interest	15,677	672
	Less allowance for uncollectables (negative)	- 2,500	- 2,500
	Investments		
	Canada	-	
	Provincial	-	
	Municipal	-	
	Other	-	
	Other current assets	-	portion of line 20
	Capital outlay to be recovered in future years	426,610	for tax sale / tax
	Other long term assets	-	resistration
			-
	Total	213,036,963	

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Nissouri 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	5,276		
Ontario	27	11,161		
Region or county	28	1,983		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	63,139		
Other	32	29,395		
Other current liabilities	33	12,221		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	426,610		
- 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	2,628,696		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	- 3,066		
--	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	- 138,452		
Total	59	3,036,963		

STATISTICAL DATA

For the year ended December 31, 1997.

		1		
1. Number of continuous full time employees as at December 31				
Administration	1	3		
Non-line Department Support Staff	2	-		
Fire	3	-		
Police	4	-		
Transit	5	-		
Public Works	6	3		
Health Services	7	-		
Homes for the Aged	8	-		
Other Social Services	9	-		
Parks and Recreation	10	-		
Libraries	11	-		
Planning	12	-		
Total	13	6		
		continuous full time employees December 31		
		other		
2. Total expenditures during the year on:		1 \$	2 \$	
Wages and salaries	14	231,630	63,508	
Employee benefits	15	50,665	2,923	
		1 \$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16	3,796,343		
Previous years' tax	17	173,146		
Penalties and interest	18	40,944		
Subtotal	19	4,010,433		
Discounts allowed	20	-		
Tax adjustments under section 362 and 263 of the Municipal Act	22			
- amounts added to the roll (negative)				
- amounts written off	23			
Tax adjustments under sections 465, 495 and 496 of the Municipal Act	24			
- recoverable from upper tier and school boards				
- 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	2		
Due date of first installment (YYYYMMDD)	32	19,970,228		
Due date of last installment (YYYYMMDD)	33	19,970,530		
Final billings: Number of installments	34	2		
Due date of first installment (YYYYMMDD)	35	19,970,829		
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
Estimated to take place	1 \$	2 \$	3 \$	4 \$
in 1998	58	-	-	-
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					
		number of residential units		1997 billings residential units	
		1		2	
		\$		\$	
39		110		22,134	
		-		-	
Water					
In this municipality		-		-	
In other municipalities (specify municipality)		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
		number of residential units		1997 billings residential units	
		1		2	
		\$		\$	
44		-		-	
		-		-	
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		2	
		\$		\$	
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	
		\$		\$	
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		2	
		\$		\$	
67		28,700		-	
68		39,900		-	
69		68,600		-	
70		-		-	
71		-		-	
72		-		-	
12. Forecast of total revenue fund expenditures					
		2000		2001	
		1		2	
		\$		\$	
73		-		-	
13. Municipal procurement this year					
		1		2	
		\$		\$	
85		-		-	
86		-		-	