

STACKS



Corporation of  
The City of Chatham,  
Ontario

**ANNUAL REPORT AND MUNICIPAL DIRECTORY**

**Year Ended December 31, 1979**

FIFTY-EIGHTH YEAR

COUNCIL-MANAGER GOVERNMENT

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1979 ANNUAL REPORT AND 1980 MUNICIPAL DIRECTORY  
 OF  
 THE CITY OF CHATHAM, ONTARIO

MUNICIPAL DIRECTORY

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CITY BOARDS COMPLETED BY STATUTORY PROVISIONS

OR

OF MEMBERS APPOINTED BY CITY COUNCIL

BOARD OF POLICE COMMISSIONERS 1980

MUNICIPAL DIRECTORY

COUNCIL 1980

Curtis G. Carter, Mayor

Douglas Arbour, Alderman

Murray Berman, Alderman

Blake Barlow, Alderman

Melvin Crew, Alderman

Larry O'Rourke, Alderman

Tim Wilkins, Alderman

Garnet Newkirk, Alderman

WATER COMMISSION 1980

Mayor Curtis G. Carter

John McKay, Commissioner

David McGeorge, Commissioner

Douglas Pierce, Manager

Charles Moon, Administrative Officer

PUBLIC UTILITIES COMMISSION 1980

Homer Emery, Chairman

H.G. Morrison

Mayor Curtis G. Carter

Clayton Leach, General Manager-  
Secretary



CITY BOARDS CONSTITUTED BY STATUTORY PROVISIONS

OR

OF MEMBERS APPOINTED BY CITY COUNCIL

BOARD OF POLICE COMMISSIONS 1980

Gordon Pritchard, Chairman

Mayor Curtis Carter, Commissioner

Judge B. Clements

L.D. Groombridge, Secretary

PUBLIC LIBRARY BOARD 1980

Proctor Dick, Chairman

Mrs. D. Mulhern

Blake Ward, Vice Chairman

Mrs. G. Doher

Douglas Sulman

Allan Hinnegan

Mrs. Helen Tyndall

R. Maloney

Tim Wilkins, Alderman

Miss L. Brown, Secretary-Treasurer

CHATHAM-KENT MUSEUM BOARD 1980

T. Wilcox, Treasurer

Robert Whitehall

H.B. Wressel, Chairman

Mrs. Shirley Doyle

Cora Donald  
Secretary

Douglas G. Allin

Mrs. Mary Creasey, Curator

Gordon Marvell

PLANNING BOARD 1980

James Stoliker

J. Allison, Chairman

Len Johnson

Maxwell Howell, Sec.-Treas.

Wm. Bishop

Don Thomas

Mayor Curtis Carter

Wesley Gosnell

Mrs. Diana Swift

Tim Wilkins, Alderman

RECREATION COMMITTEE

Larry O'Rourke, Alderman

William Green

Ted Brady

Blake Barlow, Alderman

Henry Howard

KENT-CHATHAM HEALTH UNIT 1980

Mr. Clare Bagnall

Mayor Curtis G. Carter



COMMITTEES 1980

COMMITTEE OF ADJUSTMENT

Reginal DeNure  
Murray Bowman  
William Coltart  
Sherman Brown  
Hugh McMillan

FINANCE COMMITTEE (Including Fire & Employees Relations)

Ald. Douglas Arbour  
Ald. Tim Wilkins  
Ald. Larry O'Rourke

SUBURBAN ROAD COMMISSION 1980

Walter Martin

COUNCIL'S REPRESENTATIVE 1980 TO THE CHILDREN'S AID SOCIETY

Ald. Murray Berman

KILTIE BAND

Ald. Melvin Crew

CHATHAM HORTICULTURAL SOCIETY

Ald. Blake Barlow M.D.

PUBLIC GENERAL HOSPITAL

Ald. Garnet Newkirk

VICTORIAN ORDER OF NURSES

Ald. Melvin Crew

ST. JOSEPH'S HOSPITAL

Ald. Larry O'Rourke

LIBRARY BOARD

Mayor Curtis Carter

DEVELOPMENT COMMITTEE (Including Victoria Home, Housing, Downtown Dev.)

Ald. Blake Barlow  
Ald. Douglas Arbour  
Ald. Garnet Newkirk

LOWER THAMES VALLEY CONSERVATION AUTHORITY  
(Pleasure of Council)

Ald. Garnet Newkirk  
Mayor Curtis Carter

ST. CLAIR PARKWAY COMMISSION

Ald. Garnet Newkirk

CHATHAM DEVELOPMENT COMMISSION

Ald. Douglas Arbour  
Mayor Curtis Carter

COMMITTEES 1980 (Continued)

- KENT TOURIST ASSOCIATION Ald. Douglas Arbour
- CHATHAM PRESENTS Ald. Melvin Crew
- TRAFFIC COMMITTEE (Including Transit & Airport) Ald. Melvin Crew  
Ald. Tim Wilkins  
Ald. Murray Berman
- MAPLE CITY SENIOR CENTRE Ald. Murray Berman
- CHATHAM-KENT & DISTRICT ASSOCIATION FOR THE MENTALLY RETARDED Ald. Melvin Crew
- LOCAL IMPROVEMENT COURT OF REVISION Harry Denkers  
William Alexander  
Walter Hawkins
- LOCAL ARCHITECTURAL CONSERVATION ADVISORY COMMITTEE James Jordan, Chairman  
Ald. Murray Berman  
T.E. Steele  
Henry Regts  
Mrs. Ruth Charles  
Maxine M. Miller, Secretary
- PROPERTY STANDARDS COMMITTEE Clarence Wellington  
Harry Denkers  
Gordon Chysler
- CHATHAM COMMUNITY & SOCIAL SERVICES Ald. Tim Wilkins
- COMMITTEE ON SOCIAL PLANNING Mayor Curtis Carter

KEY-CHATHAM HEALTH UNIT 1980



STATISTICAL INFORMATION RELATIVE TO THE CITY OF CHATHAM

1. The City of Chatham is in the County of Kent, Province of Ontario and the Dominion of Canada.
2. Latitude 42 degrees 23 minutes north. Longitude 82 degrees 12 minutes west.
3. Through Chatham runs the River Thames, whose outlet is into Lake St. Clair, about 25 miles to the west.
4. Its elevation above mean sea level Geodetic Survey of Chatham is approximately 595 feet.
5. Its area is approximately 5,736 acres or 8.96 square miles.
6. The population, according to the 1978 census is 40,928.
7. There are 109.4 miles of roads of which 98.9 miles are paved.
8. The sewage system of Chatham consists of 62.85 miles of sanitary sewers, 74.95 miles of storm sewers and 35.42 miles of combined sewers in 1978.
9. Chatham has approximately 89.08 miles of sidewalk.
10. Chatham is under Council-Manager system of Government. See City of Chatham Act R.S.O. 1921, C-97-5 7.

(Continued)

STATISTICAL INFORMATION RELATIVE TO THE CITY OF CHATHAM

CITIZENS OF CHATHAM

Your Council submits herein, a report for the year 1979. We ask that the information contained be carefully persued.

Mayor Curtis Carter

- Alderman: Douglas Arbour
- Blake Barlow
- Murray Berman
- Melvin Crew
- Larry O'Rourke
- Garnet Newkirk
- Tim Wilkins







STATISTICAL INFORMATION

<u>Year</u>	<u>Mayor</u>	<u>Population</u>	<u>Taxable Assessment Cents Omitted</u>	<u>Mill Rate</u>	<u>Tax Levy</u>	<u>Percentage of Tax Levy Collected to Dec. 31</u>	<u>Net Long-Term Liabilities Dec. 31 Inclusive Assumed Debts. and OWRC Agreement and Sinking Fund</u>	<u>Per Capita Debt</u>	<u>Building Permits</u>
1900	T.A. Smith	8,777	3,603,695.	25.	104,135.38		584,609.47	66.60	
1905	George W. Cowan	9,629	4,510,188.	22.	129,478.25		858,605.21	89.17	
1910	Charles Austin	10,317	5,182,688.	27.25	187,547.72		1,025,220.07	99.37	
1915	Edmund Wanless	12,650	7,667,089.	26.	256,744.31		945,973.63	74.78	
1920	Fred H. Brisco	15,182	12,534,111.	31.	442,454.99	81.0	1,210,518.73	79.73	
1925	C.D. Sulman	15,094	13,306,391.	31.	491,463.91	70.0	1,248,865.80	80.57	
1930	Burton L. Bedford	16,434	13,987,025.	35.	575,982.10	74.9	864,235.61	54.01	
1935	Isaac L. Davis	16,313	14,431,109.	34.	525,668.51	74.0	783,177.11	48.00	
1940	W.C. Hubbell	16,958	14,545,791.	35.	527,080.44	85.0	591,378.09	34.87	492,208.00
1941	W.C. Hubbell	17,207	14,564,854.	34.	505,502.20	86.9	524,627.07	30.49	
1942	W.C. Hubbell	17,985	14,823,852.	34.50	520,921.40	88.3	473,645.88	26.34	
1943	C. Lorne Goddard	17,425	15,171,479.	34.	525,178.10	91.4	413,976.48	23.76	
1944	C. Lorne Goddard	18,057	15,395,357.	34.	534,180.09	93.3	358,929.25	19.88	
1945	Ralph D. Steele	18,061	15,572,446.	33.	526,834.94	94.4	320,281.82	17.73	1,019,219.00
1946	Ralph D. Steele	18,684	16,092,584.	38.	635,734.39	94.3	280,187.01	15.00	3,636,859.00
1947	Ralph D. Steele	19,315	16,702,789.	43.	759,093.40	93.7	228,477.36	11.83	1,227,590.00
1948	Ralph D. Steele	20,263	19,783,081.	44.75	922,437.48	94.4	890,624.05	43.95	2,772,090.00
1949	Ralph D. Steele	20,709	21,207,403.	46.	1,016,223.20	94.9	1,249,554.77	60.33	2,218,295.00
1950	W.G. Kerr	21,223	22,091,753.	48.	1,122,770.23	94.8	1,832,273.40	86.33	3,827,248.00
1951	Wm. A. Donovan	21,473	23,052,091.	51.25	1,296,906.33	93.8	2,130,056.29	99.19	2,064,589.00
1952	Wm. A. Donovan	21,682	25,558,575.	55.1	1,489,855.83	95.2	2,106,783.60	97.16	2,260,804.00
1953	Wm. A. Donovan	22,274	34,314,233.	41.	1,438,849.40	95.2	2,775,537.77	124.61	2,159,813.00
1954	Wm. A. Donovan	22,721	35,130,557.	43.	1,553,983.08	95.4	2,860,243.45	125.88	3,152,750.00
1955	A.E. Stirling	22,973	35,605,864.	46.	1,708,611.47	94.5	3,359,935.30	146.26	4,443,384.00
1956	A.E. Stirling	22,658	37,521,599.	54.	2,101,448.23	94.8	3,934,046.41	173.63	2,355,649.00
1957	A.E. Stirling	22,311	38,397,750.	P.R. 54.0 S.R. 62.0 P.C. 59.2 S.C. 67.2	2,302,967.69	95.3	4,330,240.50	194.09	2,254,417.00
1958	Garnet R. Newkirk	22,352	39,263,857.	P.R. 57.0 S.R. 60.0 P.C. 62.0 S.C. 65.0	2,517,039.47	95.6	4,855,982.04	217.25	2,740,011.00
1959	Garnet R. Newkirk	28,591	45,123,677.	P.R. 60.0 S.R. 61.0 P.C. 65.2 S.C. 66.2	3,062,957.35	94.7	5,482,817.64	191.77	4,850,367.00
1960	Garnet R. Newkirk	29,401	47,839,880.	P.R. 63.0 S.R. 63.0 P.C. 67.2 S.C. 67.2	3,312,596.15	94.6	5,760,000.24	195.91	4,213,734.00



STATISTICAL INFORMATION (Continued)

Year	Mayor	Population	Taxable Assessment Cents <u>Omitted</u>	Mill Rate		Tax Levy	Percentage of Tax Levy Collected to <u>Dec. 31</u>	Net Long-Term Liabilities Dec. 31 Inclusive OWRC Agreement and Sinking Fund	Per Capita Debt	Building Permits
				Res.	Com.					
1961	Garnet R. Newkirk	29,476	48,921,820.	66.	70.6	3,595,016.98	94.5	5,626,802.41	190.86	5,047,279.00
1962	Garnet R. Newkirk	29,852	49,743,840.	63.	69.	3,590,989.83	94.8	5,126,570.21	171.73	5,073,466.00
1963	Garnet R. Newkirk	30,261	50,618,910.	68.	76.	3,954,729.56	94.7	5,106,068.36	168.73	5,585,036.00
1964	Metro Sass	30,712	51,287,555.	69.	77.	4,088,368.22	94.7	4,788,108.94	155.90	5,572,570.00
1965	Garnet R. Newkirk	31,089	52,759,385.	73.	81.	4,429,201.93	95.1	6,439,326.66	207.12	10,851,530.00
1966	Garnet R. Newkirk	31,724	54,719,790.	75.	83.	4,745,836.27	95.3	7,761,777.26	244.67	11,770,547.00
1967	Garnet R. Newkirk	32,027	58,977,030.	83.	93.	5,547,742.21	95.7	9,066,396.39	283.08	5,517,125.00
1968	Garnet R. Newkirk	32,650	60,316,030.	88.	99.	5,812,230.00	95.9	8,991,707.00	275.40	6,885,320.00
1969	Garnet R. Newkirk	33,142	61,467,340	98.	109.	6,467,142.00	96.1	6,852,368.00*	206.76*	8,872,045.00
1970	Garnet R. Newkirk	33,607	63,821,715.	P.101.552 S.100.699	P.112.560 S.111.612	6,974,280.00	94.8	8,416,535.00	250.44	7,001,075.00
1971	Douglas G. Allin	34,004	66,417,385.	P. 95.688 S. 97.659	P.105.159 S.107.349	6,582,063.00	94.0	7,981,490.00	234.72	6,959,335.00
1972	Douglas G. Allin	34,430	67,384,095.	P. 90.466 S. 94.227	P.100.916 S.105.096	7,038,331.00	95.0	8,017,692.00	232.87	17,413,900.00
1973	Douglas G. Allin	35,364	67,769,085.	P. 83.584 S. 83.512	P. 96.365 S. 96.285	7,086,218.00	95.0	8,633,761.00	244.14	19,771,920.00
1974	Douglas G. Allin	36,610	70,749,680.	P. 88.504 S. 87.512	P.102.791 S.010.689	7,803,176.00	96.7	8,126,096.95	221.96	14,329,225.00
1975	Douglas G. Allin	37,803	74,459,165.	P.104.459 S.101.367	P.120.414 S.116.980	9,327,651.00	95.5	8,775,141.00	232.13	20,439,927.00
1976	Douglas G. Allin	38,158	76,947,800.	P.117.216 S.115.517	P.134.791 S.132.904	9,863,741.04	95.5	10,629,473.07	278.56	24,945,543.00
1977	Curtis G. Carter	39,116	78,789,485.	P.131.041 S.130.991	P.150.777 S.150.722	10,990,515.00	95.2	11,430,807.00	292.23	29,686,014.00
1978	Curtis G. Carter	39,960	81,987,635.	P.136.153 S.136.277	P.156.458 S.156.596	11,868,086.00	93.03	12,369,208.00	309.54	25,759,768.00
1979	Curtis G. Carter	40,928	86,044,085.	P.142.643 S.144.097	P.163.865 S.165.480	14,241,840.00	93.92	15,999,359.00	390.91	25,215,045.00

\* Liability for schools transferred to Kent County Board of Education.



LIST OF INSURANCE POLICIES OF THE CITY OF CHATHAM  
IN EFFECT - DECEMBER 31, 1979

<u>Policy No.</u>	<u>Company</u>	<u>Class of Insurance</u>	<u>Coverage</u>	<u>Terms in Months</u>	<u>Premium</u>	<u>Expiration Date</u>
M99-6880	The General Accident Assurance Company of Canada	Municipal Liability	3,000,000.00	12	29,500.00	Dec. 31/80
8712513	The General Accident Assurance Company of Canada	Auto	3,000,000.00	12	34,546.00	Dec. 31/80
875373	The General Accident Assurance Company of Canada	Non-Owner	1,000,000.00	12	71.00	Dec. 31/80
CL-804250	British Aviation Insurance Co.	Public Liability & Property Damage	1,000,000.00	12	2,520.00	Jan. 1/81
CL26133	The General Accident Assurance Company of Canada	Employee Bond & Burglary	100,000.00 each person	12	3,865.00	Dec. 31/80
67F-1884	The General Accident Assurance Company of Canada	Council Accident	10,000.00	12	144.00	Dec. 31/80
BM10109	The Guarantee Company of North America	Boilers & Machinery	1,000,000.00	12	8,985.00	Dec. 31/80
G-1810	Canada Life Assurance Company	Disability Pensioners	Various Amounts	Indefinitely	Nil	
FC-12706	Various Companies	Fire	12,784,000.00	12	29,972.00	Dec. 31/80
GP12399	Mutual Life Assurance of Canada	Long Term Disability	Various Amounts	Indefinitely	Varies	
CIP1054823	Reliance Insurance Company	Fire	7,000.00	12	25.00	Mar. 14/81
01-S13160	The Guarantee Company of North America	Fire Department Boat	3,350.00	12	121.00	Dec. 31/80
MEO-7534	The General Accident Assurance Company of Canada	Errors & Omissions	1,000,000.00	12	1,435.00	Dec. 31/80
No.FC-11908	Various	Fire	275,000.00	12	1,238.00	July 30/80
No.FC-12671	Various	Fire	8,000,000.00	12	5,826.00	Dec. 31/80
16896-97	Confederation Life	Group Life & Health	Various Amounts	Indefinitely	Varies	



LIST OF INSURANCE POLICIES OF THE CITY OF CHATHAM

IN EFFECT - DECEMBER 31, 1979

<u>Policy No.</u>	<u>Company</u>	<u>Class of Insurance</u>	<u>Location or Remarks</u>	<u>Agents</u>
M996880	The General Accident Assurance Company of Canada	Municipal Liability	Streets, Parks and Buildings	Smalley, Brisco & Thompson Limited
8712513	The General Accident Assurance Company of Canada	Auto	Fleet	Smalley, Brisco & Thompson Limited
275373	The General Accident Assurance Company of Canada	Non-Owner	Non-Owner Vehicle	Smalley, Brisco & Thompson Limited
CL-804250	British Aviation Insurance Co.	Public Liability & Property Damage	Airport	Rowlands Insurance Limited
C126133	The General Accident Assurance Company of Canada	Employee Bond & Burglary	All Departments	Smalley, Brisco & Thompson Limited
67F-1884	The General Accident Assurance Company of Canada	Council Accident	Mayor & Council	Smalley, Brisco & Thompson Limited
BM10109	The Guarantee Company of North America	Boilers & Machinery	All Departments	Smalley, Brisco & Thompson Limited
G-1810	Canada Life Assurance Company	Disability Pensioners	All City Depts.	Canada Life
FC12706	Various Companies	Fire	Various Locations	Smalley, Brisco & Thompson Limited
GP12399	Mutual Life Assurance of Canada	Long Term Disability	All City Depts.	Mutual Life Assurance of Canada
CIP1054823	Reliance Insurance Company	Fire	Day Nursery Contents	Smalley, Brisco & Thompson Limited
01-S1316	The Guarantee Company of North America	Fire Department Boat		Smalley, Brisco & Thompson



LIST OF INSURANCE POLICIES OF THE CITY OF CHATHAM

IN EFFECT - DECEMBER 31, 1979 Continued

<u>Policy No.</u>	<u>Company</u>	<u>Class of Insurance</u>	<u>Location or Remarks</u>	<u>Agents</u>
MEO-7534	The General Accident Assurance Company of Canada	Errors & Omission		Smalley, Brisco & Thompson Limited
FC-11908	Various	Fire	Airport Hanger	Smalley, Brisco & Thompson Limited
FC-12671	Various	Fire	Sewage Disposal System	Smalley, Brisco & Thompson Limited
16896-97	Confederation Life	Group Life & Health	All City Departments	Confederation Life



SIX-YEAR FINANCIAL REVIEW  
Not subject to audit

Municipality  
CITY OF CHATHAM

1979

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(All dollar amounts are in thousands of dollars, except per capita figures.)

	1979	1978	1977	1976	1975	1974
1. Population at the end of the year.	40,928	39,960	39,116	38,158	37,803	36,610
2. Area in acres at the end of the year.	5,736	5,736	5,736	5,736	5,736	5,723
3. Employees - continuous full time	356	335	336	344	282	275
- part time	100	110	110	110		
4. Number of households.	15,042	14,679	13,883	12,980	12,969	12,412
5. Assessment						
Taxable assessment upon which the year's rates of taxation were set						
Residential and farm	\$ 49,991	\$ 47,338	\$ 45,020	\$ 43,485	\$ 40,843	\$ 38,726
Commercial and industrial	24,723	23,741	23,095	22,813	33,616	32,024
Business	11,330	10,908	10,675	10,650		
Total	\$ 86,044	\$ 81,987	\$ 78,790	\$ 76,948	\$ 74,459	\$ 70,750
Per capita	\$ 2,102	\$ 2,052	\$ 2,014	\$ 2,017	\$ 1,970	\$ 1,933
Commercial and industrial, and business as a percentage of taxable assessment	42 %	42 %	43 %	43 %	45 %	45 %
Exempt assessment	\$ 16,268	\$ 16,268	\$ 15,795	\$ 14,463	\$ 14,468	\$ 14,122
Provincial equalization factor	28.2	28.2	28.2	28.2	28.2	28.2
6. Rates of taxation						
Residential and farm mill rate						
for general municipal purposes	82	79	79	70	67	57
for region or county purposes						
for school board purposes	60	57	52	47	38	32
Total	142	136	131	117	105	89
Commercial and industrial mill rate						
for general municipal purposes	96	93				
for region or county purposes						
for school board purposes	67	63				
Total	163	156	151	135	120	103
7. Revenue for general municipal services						
Taxation	\$ 10,814	\$ 10,080	\$ 9,366	\$ 8,153	\$ 6,256	\$ 7,803
Payments in lieu of taxes	356	374	328	292	271	225
Ontario grants	5,913	3,384	4,124	3,767	3,748	2,851
Other grants	305	1,754	37	36	9	
Fees and service charges	1,687	1,238	1,127	1,435	918	822
Other	917	607	494			
Total	\$ 19,992	\$ 17,437	\$ 15,476	\$ 13,683	\$ 11,202	\$ 11,701
8. Tax arrears - per capita	\$ 32	\$ 28	\$ 18	\$ 17	\$ 15	\$ 10
- percentage of current levy	9 %	10 %	8 %	5 %	6 %	5 %
9. Expenditure - general municipal	\$ 19,218	\$ 17,428	\$ 15,873	\$ 13,268	\$ 11,242	\$ 9,866
10. Transfers to the region or county	\$	\$	\$	\$	\$	\$
11. Transfers to the school boards	\$ 5,776	\$ 5,161	\$ 4,476	\$ 3,954	\$ 3,071	\$ 2,633
12. Net long term liabilities						
General municipal activities	\$ 13,511	\$ 9,853	\$ 8,994	\$ 8,095	\$ 6,656	\$ 5,717
- per capita	330	247	230	212	176	162
- percentage of taxable assessment	16 %	12 %	11 %	10 %	9 %	8 %
Municipal enterprises	\$ 1,870	\$ 1,966	\$ 1,948	\$ 2,036	\$ 2,119	\$ 2,209
13. Charges for net long term liabilities						
General municipal activities	\$ 1,520	\$ 1,336	\$ 1,335	\$ 1,108	\$ 885	\$ 924
- per capita	37	33	34	29	23	25
- as a mill rate	18	16	17	14	12	13
14. Capital financing during the year						
Contributions from own funds	\$ 1,887	\$ 1,683	\$ 1,644	\$ 729	\$ 881	\$ 1,092
Long term liabilities incurred	4,411	1,582	1,564	2,017	1,249	101
Ontario grants	737	462	524	788	1,222	586
Other	360	415	430	540	754	275
Total	\$ 7,395	\$ 4,142	\$ 4,162	\$ 4,074	\$ 4,106	\$ 2,054
15. Capital expenditure during the year	\$ 5,813	\$ 4,306	\$ 5,489	\$ 5,278	\$ 3,789	\$ 2,103
16. Accumulated net revenue (deficit) at the end of the year	\$ 2,094	\$ 1,143	\$ 1,170	\$ 1,567	\$ 699	\$ 392
17. Reserves and reserve funds	\$ 667	\$ 551	\$ 470	\$ 458	\$ 365	\$ 361



THE BOARD OF WATER COMMISSIONERS OF THE  
CITY OF CHATHAM  
STATISTICS

YEAR ENDED DECEMBER 31, 1979

	<u>1978</u>	<u>1979</u>
Population of the municipality	39,960	40,928
Estimated population served	41,280	42,320
Area of the municipality	5,736	5,736
Area serviced	5,945	5,945
Source of supply	M.O.E. from Lake Erie	
Miles of mains:		
Under 6"	14.25	14.35
6"	61.87	61.81
8" to 10"	22.05	22.02
12" to 16"	17.25	17.44
Over 16"	6.47	6.47
Thousands of Gallons		
Annual quantity of water distributed	1,672,013	1,866,899
Storage capacity	6,450	6,450
Peakload		
Maximum month	234,686	248,894
Average month	139,334	155,574
Maximum day	9,690	10,099
Average day	4,580	5,242
Usage		
Number of customers - Residential	11,790	12,092
- Non Residential	284	287
Percentage of water use - Residential	39.68	40.40
- Non Residential	60.32	59.60
Water Rates Based on Monthly		
Metered		
\$3.50 Minimum billing		
\$1.40 Net per thousand for first 50,000 gallons		
\$1.00 Net per thousand for next 250,000		
\$0.80 Net per thousand for all over 300,000 gallons		
Tapping charge		
\$390.00		



THE BOARD OF WATER COMMISSIONERS OF THE  
CITY OF CHATHAM

STATISTICS

YEAR ENDED DECEMBER 31, 1979

Name and address of Waterworks:

The Board of Water Commissioners of the City of Chatham,  
P.O. Box 9,  
Chatham, Ontario.  
N7M 5K1

Name title and mailing address:

Senior Elected Official:  
Mr. David G. McGeorge, Consulting Engineer,  
Chairman,  
5-6th St.,  
Chatham, Ontario,  
N7M 4V1

Management Official:

Mr. Douglas A. Pierce, Manager,  
Chatham Board of Water Commissioners,  
P.O. Box 9,  
Chatham, Ontario,  
N7M 5K1

Quality Achieved

<u>Characteristics</u>	<u>Average Raw Water Values</u>	<u>No. of Samples</u>	<u>Average Treated Water Values</u>	<u>No. of Samples</u>
Hardness			124 mg/l	37
Chloride			24 mg/l	4
Colour	10 Hazen Units	96	5 Hazen Units	96
Turbidity	18.5 FTU or JTU	365	0.22 FTU or JTU	995
Total Coliform Organisms	2 per 100 ml	20	0 per 100 ml	319

Treatment Provided

- Chlorination
- Coagulation
- Flocculation
- Settling
- Filtration

CHATHAM PUBLIC LIBRARY BOARD  
 STATISTICS  
 YEAR ENDED DECEMBER 31, 1979

Mailing address of Library Board: 120 Queen Street,  
 Chatham, Ontario  
 K7N 7L6

Name of Chief Executive Officer of the Board: Miss Lynn Brown  
 Acting Chief Librarian

Telephone number of Library Board: (519) 334-3300

Type of Library Board: Public Library Board

Date Established: 1970

Name of Regional Library System: Southwestern Regional Library System

Number of Service Points:

Removes Locations: CITY OF CHATHAM  
 Mobile Units:

POPULATION SERVED BY PUBLIC TRANSPORTATION STATISTICS

Year-Ended: YEAR ENDED DECEMBER 31, 1979

Total Circulation during Year: 906,325

Passengers

Adult tickets	72,000
Children and Student tickets	183,000
Cash fares and other	<u>651,325</u>
	<u>906,325</u>

Regular revenue miles 329,334

Miles of street with transit services 42.65

Area served in square miles 8.94

Fare Structure

Adults	.30
Students	.20

Average fare 23.33

Passenger Vehicles - Diesel 13

Number of Employees

Operators	14
Supervisors and Inspectors	1
Maintenance	3
General and Administrative	2

Maximum Operator Hourly Rate \$7.17

Employees

Full time staff as per the  
 Part time employees during  
 the year in full time  
 equivalents



THE BOARD OF WATER COMMISSIONERS OF THE

CITY OF CHATHAM

STATISTICS

YEAR ENDED DECEMBER 31, 1979

Name and address of Headquarters

The Board of Water Commissioners of the City of Chatham,  
 P.O. Box 9,  
 Chatham, Ontario, CANADA N0 1Y1

Name title and mailing address

CITY OF CHATHAM  
 STATEMENT OF TRANSIT REVENUE AND EXPENDITURE  
 YEAR ENDED DECEMBER 31, 1979

	1978	1979
Revenue		
Regular passenger service	\$205,153	\$202,954
Expenditure		
General and administrative	13,474	15,518
Contracted services	576,701	595,575
	<u>590,175</u>	<u>611,093</u>
Excess of expenditure over revenue for the year	385,022	408,139
Municipal contribution finance by		
Ministry of Transportation and Communications	147,154	154,800
General Revenue	237,868	253,339
	<u>\$385,022</u>	<u>\$408,139</u>
Surplus at the end of the year	<u>Nil</u>	<u>Nil</u>



CITY OF CHATHAM

CHATHAM PUBLIC LIBRARY BOARD  
STATISTICS  
YEAR ENDED DECEMBER 31, 1979

Mailing address of Library Board: 120 Queen Street,  
Chatham, Ontario.  
N7M 2G6

Name of Chief Executive Officer of the Board: Miss Lynne Brown  
Acting Chief Librarian

Telephone number of Library Board: (519) 354-2940

Type of Library Board: Public Library Board

Date Established: 1890

Name of Regional Library System: Southwestern Regional Library System

Number of Service Points:

Permanent Locations	1
Mobile Units	1
Population served by the Library: 40,928 (County - 67,213)	
Inter-Library Loans:	
Items Borrowed	314
Items Loaned	869
Total Circulation during the reporting year:	260,601
Facilities:	
Area	2,644 sq. meters
Seating Capacity	305
Audio-Visual equipment	
Motion picture projectors	10
Filmstrip and slide projectors	5
Microfilm readers and reader-printers	1 reader-printer 3 microfilm readers
Microcard readers and reader-printers	1
Record, tape and cassette players	33
Photocopiers	1
Video tape and cassette players	1
Overhead projector	1

	Number added during 1979	English	Number at December 31 1979			Total
			French	Other		
<b>Printed Materials</b>						
Books - catalogued	7,388	122,606	154	354		123,114
Periodicals		374				374
Newspaper Subscriptions		11				11
Gov. Docs. Ent. in main catalogue		13,083				13,083
<b>Non-Printed Material</b>						
Films and Film Loops		66				66
Film Strips, Slides, Transparancies		147				147
Sound Recordings		4,266				4,266
Microform materials		2,327				2,327
Video Recordings		6				6
Other (specify) Talking Books (Uncatalogued)	35	227				227
		Professional Librarians	Other Professional	Library Technicians		Othe
<b>Complement</b>						
Full time Staff at year end	7		1		5	12
Part time employees during the year in full time equivalents						6



INDEX

CITY OF CHATHAM

Financial Statements Year ended December 31, 1979

Code Number

	1979 Actual	1979 Budget	Code Number
Statement of Revenue and Expenditure	1,283,881	1,283,881	1
Statement of Capital Operations	107,401	112,441	2
Balance Sheet	968,719	968,719	3
Notes to the Financial Statements	77,678	98,328	4
Trust Funds - Statement of Continuity and Balance Sheet	177,438	157,581	5
Reserve and Reserve Funds - Statement of Continuity and Analysis of Year End Position	177,438	157,581	6
Analysis of Assets and Liabilities			3A
Revenue by source			
Municipal purposes			
Taxation	1,000,000	1,000,000	
Payments in lieu of taxes	200,000	200,000	
Ontario grants	50,000	50,000	
Other grants	10,000	10,000	
Fees and service charges	10,000	10,000	
Other	10,000	10,000	
Revenue to pay (or municipality) regional	1,000,000	1,000,000	
Region or county requisites			
Taxation			
Payments in lieu of taxes			
Ontario grants			
Other			
Revenue to pay the school board requisites	200,000	200,000	
School board requisites			
Taxation			
Payments in lieu of taxes			
Other			
Total revenue	1,283,881	1,283,881	4,283,636
Accumulated net revenue (deficit) at the end of the year	177,438	157,581	1,283,881
Analysis of revenue			
General revenue		1,470,736	1,000,000
Region or county			
School boards		14,543	
Special charges	100,000	100,000	447,969
Special areas		27,834	(47,014)
Local boards		5,800	3,168
Municipal enterprise		193,298	207,899

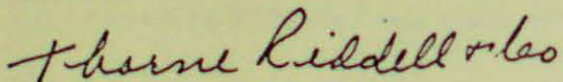


To the Members of Council, Inhabitants  
and Ratepayers of the Corporation of  
the City of Chatham

We have examined the 1979 consolidated financial statements of the Corporation of the City of Chatham, its local boards and municipal enterprise, which are listed on the attached index. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation of the City of Chatham, its local boards and municipal enterprise as at December 31, 1979 and the results of their operations for the year then ended in accordance with accounting principles generally accepted for Ontario municipalities applied on a basis consistent with that of the preceding year.

Chatham, Ontario,  
March 13, 1980.



Chartered Accountants

Licence Number 973







STATEMENT OF CAPITAL  
OPERATIONS

for the year ended December 31, 1979

Municipality

CITY OF CHATHAM

	1979 Actual \$	1978 Actual \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	2,874,255	2,568,483
Capital expenditure		
General government	82,874	101,293
Protection to persons and property	437,777	113,773
Transportation services	1,377,583	2,500,139
Environmental services	3,425,010	1,477,050
Health services		8,032
Social and family services	8,836	4,367
Recreation and cultural services	316,683	83,341
Planning and development	164,649	18,398
Other		
Total expenditure	5,813,412	4,306,393
Capital financing		
Contributions from the revenue fund	1,798,834	1,661,313
Contributions from reserve funds and reserves	88,569	21,249
Long term liabilities incurred	4,410,648	1,581,770
Ontario grants	736,871	320,734
Other	360,205	415,555
Total capital financing	7,395,127	4,000,621
Unfinanced capital outlay (Unexpended capital financing) at the end of the year	1,292,540	2,874,255

The accompanying notes are an integral part of this financial statement.



## BALANCE SHEET

CITY OF CHATHAM

3

as at December 31, 1979

## ASSETS

Current assets	1979 Actual \$	1978 Actual \$
Cash	1,376,032	1,014,949
Taxes receivable	1,328,259	1,124,150
Accounts receivable	1,382,255	897,572
Other current assets	90,916	221,071
	<u>4,177,462</u>	<u>3,257,742</u>
Capital outlay to be recovered in future years	16,643,317	14,649,957
Other long term assets	117,081	139,566
	<u>20,937,860</u>	<u>18,047,265</u>

## LIABILITIES

Current liabilities		
Temporary loans	351,000	2,327,828
Accounts payable and accrued liabilities	2,026,578	1,670,981
Other current liabilities	418,675	394,785
	<u>2,796,253</u>	<u>4,393,594</u>
Net long term liabilities	15,381,081	11,818,918
Reserves and reserve funds	666,999	550,766
Accumulated net revenue (deficit) and unapplied capital receipts	2,093,527	1,283,987
	<u>20,937,860</u>	<u>18,047,265</u>

The accompanying notes are an integral part  
of this financial statement.



1. ACCOUNTING POLICIES

(a) Statement of Revenue and Expenditure

This statement reflects the revenues and expenditures of the revenue fund and the following local boards and municipal enterprise:

Chatham Public Library  
Chatham-Kent Museum  
Chatham Horticultural Society  
Chatham Kiltie Concert Band  
Chatham Development Commission  
Board of Water Commissioners of the City of  
Chatham

(b) Statement of Capital Operations

This statement reflects the capital expenditure of the municipality to be recovered from the general municipal revenue of the municipality and its local boards and municipal enterprise as described in note 1(a).

(c) Balance Sheet

This statement reflects the assets and liabilities of the revenue fund, the capital fund, reserve funds and the local boards and municipal enterprise as described in note 1(a).

(d) Fixed Assets

The historical cost and accumulated depreciation of fixed assets is not reported for municipal purposes. Instead, the "Capital outlay to be recovered in future years" which is the aggregate of the principal portion of unmatured long term liabilities, capital funds transferred to other organizations, and the cost of capital projects not yet permanently financed is reported on the Balance Sheet.

(e) Municipal Enterprises

Municipal enterprises are those activities whose costs are substantially recovered from service charges on the users. The only enterprise of this municipality whose revenues and expenditures have not been consolidated in these financial statements is The Chatham Hydro Electric System.

(f) Charges for Net Long Term Liabilities

Debt retirement costs including principal and interest are charged against current revenues in the periods in which they are paid. Interest charges are not accrued for the periods from the dates of the latest interest payments to the end of the financial year except for the Water Commission.

The Board of Water Commissioners of the City of Chatham considers such treatment inappropriate because in 1970 it was necessary to reflect in revenue interest on short term investments held for capital purposes and the funds invested were derived directly from the proceeds of debentures against which no repayments were required until the following year.



1. ACCOUNTING POLICIES (Continued)

(f) Charges for Net Long Term Liabilities (Continued)

The accumulated effect of accruing interest on the debentures is as follows:

	<u>1979</u>	<u>1978</u>
Accumulated net revenue		
As reported	\$2,093,527	\$1,283,987
Accrued debenture interest charged to revenue and expense	<u>73.187</u>	<u>72.598</u>
As recommended by Ministry	<u>\$2,166.714</u>	<u>\$1,356.585</u>

(g) Trust Funds

Trust funds administered by the municipality amounting to \$380,245 (\$359,759 in 1978) are only reflected in the Trust Funds, Statement of Continuity and Balance Sheet.

2. CAPITAL OUTLAY TO BE RECOVERED IN FUTURE YEARS

(a) Some capital outlay to be recovered in future years does not represent a burden on general municipal revenues, as it is to be recovered in future years from other sources:

	<u>1979</u>	<u>1978</u>
Special charges on benefitting landowners	\$3,016,342	\$2,716,798
Municipal enterprises	<u>1,870,000</u>	<u>1,966,000</u>
	<u>\$4,886,342</u>	<u>\$4,682,798</u>

(b) Capital outlays, including fixed assets and the transfers of capital funds in the amount of \$1,798,834 (\$1,661,313 in 1978), which have been financed from general municipal revenues of the current year, are included in expenditures on the Statement of Revenue and Expenditure.

3. RESERVE FUNDS

During the year \$83,893 (\$95,270 in 1978) was credited directly to reserve funds without being recorded as revenues and expenditures of the Revenue Fund. Sources were:

	<u>1979</u>	<u>1978</u>
Contributions from developers	\$ 26,273	\$ 60,866
Interest income	15,648	10,369
Parking facilities	41,462	23,225
Donations	<u>510</u>	<u>810</u>
	<u>\$ 83,893</u>	<u>\$ 95,270</u>



4. NET LONG TERM LIABILITIES

The balance for net long term liabilities reported on the Balance Sheet is made up of the following:

	<u>1979</u>	<u>1978</u>
Total long term liabilities incurred by the municipality including those incurred on behalf of municipal enterprises and outstanding at the end of the year amount to	\$15,999,359	\$12,369,203
The total value of sinking funds and the balance in the Ministry of the Environment Debt Retirement Fund which have been accumulated to the end of the year to retire the outstanding long term liabilities included above, amount to	<u>(613,278)</u>	<u>(550,289)</u>
Net long term liabilities at the end of the year	<u>\$15,381,081</u>	<u>\$11,818,919</u>

The municipality's share of net long term liabilities of the Kent County Board of Education and the Kent County Roman Catholic Separate School Board, based on the sharing ratio effective for 1979, is approximately \$2,814,700. This will be recovered from the ratepayers in future years by education levy. No provision has been made for this liability.

5. ACCUMULATED NET REVENUE AT THE END OF THE YEAR

The balance in the revenue fund at the year end is available to reduce the levies of the following classes of ratepayers.

	<u>1979</u>	<u>1978</u>
General ratepayers (see below)	\$ 1,678,822	\$ 879,037
Designated ratepayers	380,162	404,950
School board ratepayers	<u>34,543</u>	<u>          </u>
	<u>\$ 2,093,527</u>	<u>\$ 1,283,987</u>

The balances for general ratepayers include accumulated net revenue of the Board of Water Commissioners of the City of Chatham amounting to \$193,206 in 1979 (\$203,859 in 1978).

6. CHARGES FOR NET LONG TERM LIABILITIES

Total charges for the year for long term liabilities were as follows:

	<u>1979</u>	<u>1978</u>
Principal payments including contributions to sinking funds and to the Ministry of Environment Debt Retirement Fund		
Principal	\$ 777,844	\$ 670,596
Interest	<u>1,013,154</u>	<u>920,872</u>
	<u>\$ 1,790,998</u>	<u>\$ 1,591,468</u>

The charges shown above were paid from general municipal revenues of the municipality and are included in expenditures on the Statement of Revenue and Expenditure classified under the appropriate functional headings.



7. CONTRACTUAL OBLIGATIONS

Included in net long term liabilities is an amount \$1,042,554 (\$1,110,543 in 1978) due to the Ontario Ministry of the Environment for construction of a sewage disposal plant. The City will not receive title to this asset until the debt has been retired.

During 1979 the Ontario Ministry of the Environment turned the operation of the sewage disposal plant over to the City. No formal agreement has yet been signed.

The City has entered into an agreement with the Ontario Ministry of the Environment for the supply for the supply of unfiltered Lake Erie water to the municipality. Charges for this service were \$521,312 (\$478,749 in 1978).

The City has entered into supplementary pension agreements under OMERS for past service. At December 31, 1979 the liability for these agreements amounted to approximately \$2,719,000 including interest. This amount will be retired out of general municipal revenue over a period of thirteen years at approximately the following annual rates:

1980 to 1987	\$216,000
1988 to 1992	199,000

No provision has been made for this liability.

8. LIABILITY FOR VESTED SICK LEAVE BENEFITS AND TERMINATION ALLOWANCE

Under the sick leave benefit plan, unused sick leave can accumulate and employees may become entitled to a cash payment when they leave the municipality's employment.

The City has agreed to pay certain employees for the vested interest of accumulated sick days. At December 31, 1979 the amounts remaining to be paid are as follows:

	<u>1980</u>	<u>1981</u>
Board of Water Commissioners of the City of Chatham	\$ <u>56,691</u>	\$ <u>23,664</u>

The liability for accumulated days, to the extent that they have vested and not been settled as indicated above and which could be taken in cash by an employee on terminating, amounted to \$357,479 at the end of the year. No provision has been made for this liability.

The Board of Water Commissioners of the City of Chatham also makes payments in respect of separation or termination of employment based upon the number of years service at date of termination. No provision has been made in the accounts for unpaid accumulated termination benefits which amount to \$39,518 at December 31, 1979 (\$36,449 at December 31, 1978).



STATEMENT OF CONTINUITY  
for the year ended December 31, 1979

	Total	Cemetery	Victoria Home	Legacy
	\$	\$	\$	\$
Balance at the beginning of the year	359,759	216,312	126,021	8,474
Capital receipts				
Sale of lots	16,154	16,154		
Residents	46,348		46,348	
Transfer from legacy	30			
Interest earned	12,751		11,841	507
Other revenue	75,283	16,154	58,189	507
Expenditure				
Maintenance	28,363		27,910	41
Transfer to emmigrants	30			30
Returned to residents	17,255		17,255	
Miscellaneous	9,149			66
	54,797		45,165	507
Balance at the end of the year	380,245	232,466	139,045	8,474

## BALANCE SHEET

as at December 31, 1979

	Total	Cemetery	Victoria Home	Legacy
	\$	\$	\$	\$
Assets				
Cash	134,902		134,240	474
Investments, at cost (market value \$ 198,511 )	45,000	45,000		
Canada	190,000	182,000		8,000
Provincial				
Municipal - own				
- other				
	235,000	227,000		8,000
Other				
Accounts receivable	10,343	5,466	4,805	
	10,343	5,466	4,805	
	380,245	232,466	139,045	8,474
Liabilities				
Accounts payable and accrued liabilities				
Other				
Balance - capital	380,245	232,466	139,045	8,474
- income	380,245	232,466	139,045	8,474
	380,245	232,466	139,045	8,474



TRUST FUNDS

STATEMENT OF CONTINUITY  
for the year ended December 31, 1979

	Total	Emmigrants	Chatham Public Library	
	\$	\$	\$	\$
Balance at the beginning of the year		208	8,744	
Capital receipts				
Sale of lots				
Residents				
Transfer from legacy		30		
Interest earned		12	391	
Other revenue		42	391	
Expenditure				
Maintenance		42		
Miscellaneous			9,083	
		42	9,083	
Balance at the end of the year		208	52	

BALANCE SHEET

as at December 31, 1979

	Total	Emmigrants	Chatham Public Library	
	\$	\$	\$	\$
<b>Assets</b>				
Cash		136	52	
Investments, at cost (market value \$ )				
Canada				
Provincial				
Municipal - own				
- other				
Other				
Accounts receivable		72		
		72		
		208	52	
<b>Liabilities</b>				
Accounts payable and accrued liabilities				
Other				
Balance - capital		208	52	
- income		208	52	
		208	52	



RESERVE AND RESERVE FUNDS  
 STATEMENT OF CONTINUITY AND  
 ANALYSIS OF YEAR END POSITION  
 for the year ended December 31, 1979

Municipality

CITY OF CHATHAM

	1979 Actual \$	1978 Actual \$
Available at the beginning of the year for future municipal purposes	<u>550,766</u>	<u>469,719</u>
<b>Revenue</b>		
Contributions from the revenue fund	142,953	30,017
Contributions from developers	26,273	60,866
• Parking facilities	41,462	23,225
• Donations	510	810
•		
Interest earned	<u>15,648</u>	<u>10,369</u>
	<u>226,846</u>	<u>125,287</u>
<b>Expenditure</b>		
Transfers to the capital fund	88,569	21,249
Transfers to the revenue fund		
• Maintenance, administration, scholarships	18,444	20,591
• Forgivable loans	3,600	2,400
•		
	<u>110,613</u>	<u>44,240</u>
Available at the year end for future municipal purposes	<u>666,999</u>	<u>550,766</u>

ANALYSIS OF YEAR-END POSITION  
 as at December 31, 1979

<b>Reserves</b>		
• Working funds	281,283	261,283
• Encumbrances	89,853	
•		
	<u>371,136</u>	<u>261,283</u>
<b>Reserve funds</b>		
• Contingencies	87,370	103,637
• Ontario Home Renewal Program	45,746	48,576
• Water, recreational, parking and scholarships	<u>162,747</u>	<u>137,270</u>
	<u>295,863</u>	<u>289,483</u>
Year end position of reserves and reserve funds	<u>666,999</u>	<u>550,766</u>



## ANALYSIS OF ASSETS AND LIABILITIES

as at December 31, 1979

Municipality

CITY OF CHATHAM

3A

	revenue fund	consolidated local boards	consolidated municipal enterprises	capital fund	reserve funds	internal fund eliminations	consolidated total
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
<b>Current Assets</b>							
Cash	832,521	5,427	181,931	261,378	94,775		1,376,032
Taxes receivable	1,328,259						1,328,259
Accounts receivable	2,099,607	21,609	218,610	119,452	84,007	1,161,030	1,382,255
Other current assets		7,066	83,850				90,916
	<u>4,260,387</u>	<u>34,102</u>	<u>484,391</u>	<u>380,830</u>	<u>178,782</u>	<u>1,161,030</u>	<u>4,177,462</u>
Capital outlay to be recovered in future years			1,900,305	16,643,317		1,900,305	16,643,317
Other long term assets					117,081		117,081
<b>Total</b>	<u>4,260,387</u>	<u>34,102</u>	<u>2,384,696</u>	<u>17,024,147</u>	<u>295,863</u>	<u>3,061,335</u>	<u>20,937,860</u>
<b>Current liabilities</b>							
Temporary loans				351,000			351,000
Accounts payable and accrued liabilities	1,860,078	28,222	288,866	1,040,747		1,191,335	2,026,578
Other current liabilities	134,732		32,624	251,319			418,675
	<u>1,994,810</u>	<u>28,222</u>	<u>321,490</u>	<u>1,643,066</u>		<u>1,191,335</u>	<u>2,796,253</u>
Net long term liabilities			1,870,000	15,381,081		1,870,000	15,381,081
Reserves and reserve funds	371,136				295,863		666,999
Balance (or deficit) at the year end	<u>1,894,441</u>	<u>5,880</u>	<u>193,206</u>				<u>2,093,527</u>
<b>Total</b>	<u>4,260,387</u>	<u>34,102</u>	<u>2,384,696</u>	<u>17,024,147</u>	<u>295,863</u>	<u>3,061,335</u>	<u>20,937,860</u>



Thorne  
Riddell  
& Co.

CHARTERED ACCOUNTANTS

AUDITORS' REPORT

To the Chairman and Members of  
The Board of Water Commissioners of the City of Chatham

We have examined the 1979 financial statements of the Board of Water Commissioners of the City of Chatham, which are based on the attached financial statements and supporting schedules, which were prepared in accordance with the provisions of the Companies Act, 1947, and the Companies (Accounts) Regulations, 1968, and we report thereon as follows:

THE BOARD OF WATER COMMISSIONERS  
OF THE CITY OF CHATHAM

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1979

The financial statements have been prepared in accordance with the provisions of the Companies Act, 1947, and the Companies (Accounts) Regulations, 1968, and we report thereon as follows:

The financial statements have been prepared in accordance with the provisions of the Companies Act, 1947, and the Companies (Accounts) Regulations, 1968, and we report thereon as follows:

The financial statements have been prepared in accordance with the provisions of the Companies Act, 1947, and the Companies (Accounts) Regulations, 1968, and we report thereon as follows:

*Thorne Riddell & Co.*

Chartered Accountants

Chatham, Ontario  
February 6, 1980

Professional Auditors' License 9073



Thorne  
Riddell  
& Co.

CHARTERED ACCOUNTANTS

AUDITORS' REPORT

To the Chairman and Members of  
The Board of Water Commissioners of the City of Chatham

We have examined the 1979 financial statements of The Board of Water Commissioners of the City of Chatham, which are listed on the attached Financial Statements Index. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

As stated in note 1(f) the Board has accrued interest on long term debt, rather than recording interest as paid.

In our opinion, except for the effects on the financial statements of the item referred to in the preceding paragraph, these financial statements present fairly the financial position of the Board as at December 31, 1979 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted for Ontario municipalities, as set out in note 1, applied on a basis consistent with that of the preceding year.

Chatham, Ontario,  
February 6, 1980.

*Thorne Riddell & Co.*

Chartered Accountants

Municipal Auditors' Licence #973



STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED NET REVENUE  
 YEAR ENDED DECEMBER 31, 1979

	1979	1978
Accumulated net revenue at beginning of year	1,251,558.1	1,251,558.1
Revenue	1,251,558.1	1,251,558.1
Expenditures	(1,251,558.1)	(1,251,558.1)
Accumulated net revenue at end of year	1,251,558.1	1,251,558.1

THE BOARD OF WATER COMMISSIONERS OF THE CITY OF CHATHAM

FINANCIAL STATEMENTS INDEX

YEAR ENDED DECEMBER 31, 1979

- Statement of Revenue, Expenditure and Accumulated Net Revenue
- Statement of Changes in Financial Position
- Balance Sheet
- Statement of Continuity of Reserve Fund
- Notes to Financial Statements



THE BOARD OF WATER COMMISSIONERS OF THE CITY OF CHATHAM  
 STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED NET REVENUE

YEAR ENDED DECEMBER 31, 1979

	1979	1978
Accumulated net revenue at beginning of year	\$ 203,859	\$ 280,285
Revenue		
Sale of water	1,850,352	1,637,147
Fire protection	88,560	86,360
Service charges	166,045	151,815
Recovered expenses	77,731	86,889
Other	30,152	23,153
	<u>2,212,840</u>	<u>1,985,364</u>
	2,416,699	2,265,649
Expenditure		
Operations		
Water supply	703,739	635,292
Power and pumping	92,860	95,485
Water transmission and distribution	483,889	374,780
Administration	572,762	502,374
	<u>1,853,250</u>	<u>1,607,931</u>
Principal payments and interest charges on long term debt	271,855	256,623
Principal advances on long term debt		(100,000)
Capital expenditure out of current revenue	98,388	297,236
	<u>2,223,493</u>	<u>2,061,790</u>
Accumulated net revenue at end of year	\$ <u>193,206</u>	\$ <u>203,959</u>

Chartered Accountants,  
 February 6, 1980.

*Thomas Riddell & Co.*  
 Chartered Accountants

Municipal Auditors' Licence 1979







THE BOARD OF WATER COMMISSIONERS OF THE CITY OF CHATHAM

BALANCE SHEET AS AT DECEMBER 31, 1979

	ASSETS	<u>1979</u>	<u>1978</u>
Current assets			
Cash		\$ 151,307	\$ 142,253
Accounts receivable			
Sale of water		135,694	84,664
General		59,070	247,271
Impost fund			17,283
Sewer charges		23,846	20,653
Trust funds (see contra and note 2)		32,624	31,124
Inventories		73,635	75,580
Prepaid insurance		8,215	8,297
		<u>484,391</u>	<u>627,125</u>
Capital outlay to be recovered in future years from waterworks revenue (note 3)		1,900,305	2,009,216
Impost fund (note 4)			
Cash		490	91,716
Term deposit		94,000	
		<u>94,490</u>	<u>91,716</u>
		<u>\$2,479,186</u>	<u>\$2,728,057</u>

LIABILITIES, RESERVE FUND AND ACCUMULATED NET REVENUE

Current liabilities			
Accounts payable and accrued liabilities		\$ 194,884	\$ 340,931
Holdbacks and capital accounts payable		30,305	43,216
Sewer charges payable to City of Chatham		63,677	51,211
Consumers' deposits held in trust (see contra)		32,624	31,124
		<u>321,490</u>	<u>466,482</u>
Long term debt financed by the municipality (note 5)		1,870,000	1,966,000
Impost fund			
Accounts payable			17,283
Reserve fund		94,490	74,433
		<u>94,490</u>	<u>91,716</u>
Accumulated net revenue		193,206	203,859
		<u>\$2,479,186</u>	<u>\$2,728,057</u>

CONTINGENT LIABILITY (note 7)

Approved by the Board

Commissioner

Commissioner



THE BOARD OF WATER COMMISSIONERS OF THE CITY OF CHATHAM

IMPOST FUND

STATEMENT OF CONTINUITY OF RESERVE FUND

YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
Balance at beginning of year	\$ 74,433	\$ 29,315
Contributions from subdividers	12,273	60,066
Interest earned	8,362	2,335
	<u>20,635</u>	<u>62,401</u>
Expenditures	95,068	91,716
	<u>578</u>	<u>17,283</u>
Balance at end of year	<u>\$ 94,490</u>	<u>\$ 74,433</u>



THE BOARD OF WATER COMMISSIONERS OF THE CITY OF CHATHAM

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1979

1. ACCOUNTING POLICIES

(a) Statement of revenue, expenditure and accumulated net revenue

The Board incurs certain capital expenditures which are recoverable in whole or in part from third parties. Amounts recovered are based either on actual costs or on rate schedules as approved by the Board. Capital expenditure out of current revenue reflects gross expenditure less identifiable recovered and recoverable charges for the year.

(b) Revenue

As in prior years, no provision is made in the accounts for the revenue earned from the dates consumers' meters were last read to the end of the year.

(c) Balance sheet

The balance sheet reflects the assets and liabilities of the revenue fund, capital fund and reserve fund of the Board.

Certain assets and liabilities are not reflected as described in (d) of this note and notes 6, 7 and 8.

(d) Fixed assets

No value is attached to fixed assets for reporting purposes. Expenditures for fixed asset additions are charged against current revenues unless the expenditures are financed out of long term debt. Debt retirement costs are charged against current revenues in the period in which they are incurred.

(e) Inventories

Inventories of supplies are reflected at cost. Materials for specific projects are charged against current revenues as used on the basis of first in, first out. General materials are charged against current revenues as used at average cost.

(f) Interest on long term debt

The Ministry of Intergovernmental Affairs suggests that interest on long term debt should be recorded as interest is paid rather than on the accrual basis. The Board of Water Commissioners of the City of Chatham considers such treatment inappropriate because in 1970 it was necessary to reflect in revenue interest on short term investments held for capital purposes and the funds invested were derived directly from the proceeds of debentures against which no repayments were required until the following year.

CONTINGENT LIABILITY (note 7)

Approved by the Board

Commissioner

Commissioner



THE BOARD OF WATER COMMISSIONERS OF THE CITY OF CHATHAM

NOTES TO FINANCIAL STATEMENTS (Continued)

YEAR ENDED DECEMBER 31, 1979

1. ACCOUNTING POLICIES (Continued)

(f) Interest on long term debt (Continued)

The accumulated effect of accruing interest on the debentures is as follows:

	<u>1979</u>	<u>1978</u>
Accumulated net revenue		
As reported	\$193,206	\$203,859
Accrued debenture interest charged to revenue and expense	<u>73,188</u>	<u>72,598</u>
As recommended by Ministry	<u>\$266,394</u>	<u>\$276,457</u>

2. TRUST FUNDS

Assets held in trust for consumers' deposits are as follows:

	<u>1979</u>	<u>1978</u>
Cash	\$ 30,624	\$ 18,124
Bonds and debentures, at face value		
5 3/4% Hydro Electric Power Commission of Ontario bonds, due July 1, 1979 (quoted market value 1978, \$2,925)		3,000
5 1/2% Province of Ontario debentures, due April 15, 1981 (quoted market value 1979, \$1,790; 1978, \$1,820)	2,000	2,000
5% Province of Ontario debentures, due January 1, 1979 (quoted market value 1978, \$8,000)		<u>8,000</u>
	<u>\$ 32,624</u>	<u>\$ 31,124</u>



THE BOARD OF WATER COMMISSIONERS OF THE CITY OF CHATHAM  
 NOTES TO FINANCIAL STATEMENTS (Continued)  
 YEAR ENDED DECEMBER 31, 1979

3. CAPITAL OUTLAY TO BE RECOVERED IN FUTURE YEARS FROM WATERWORKS REVENUE

	<u>1979</u>	<u>1978</u>
Land	\$ 58,146	\$ 80,264
Buildings	1,563,957	1,585,745
Engineering structures	5,999,015	5,992,649
Machinery and equipment	<u>1,030,193</u>	<u>1,008,339</u>
	8,651,311	8,666,997
Less equity in capital assets	<u>6,751,006</u>	<u>6,657,781</u>
	<u>\$1,900,305</u>	<u>\$2,009,216</u>

4. IMPOST FUND

The Board imposes a special charge upon subdividers of \$2,400 per gross acre of land and proportionately for a part thereof contained within a plan of subdivision for which approval is requested, by authority of a by-law passed by the Board.

The by-law provides that all such monies received shall be used only for the purpose of constructing distribution system feeder mains.

The statement of revenue, expenditure and accumulated net revenue does not reflect these revenues or expenditures for the year.

5. LONG TERM DEBT FINANCED BY THE MUNICIPALITY

	<u>1979</u>	<u>1978</u>
9% City of Chatham debenture, payable at approximately \$46,000 annually including interest, due December 1, 1980	\$ 43,000	\$ 82,000
9 1/4% City of Chatham debenture, interest only payable to 1980, subsequently \$111,000 annually including interest, due December 1, 1990	703,000	703,000
9 1/2% City of Chatham debenture, payable at approximately \$81,300 annually including interest, due July 2, 1990	556,000	582,000
7 1/4% City of Chatham debenture, payable at approximately \$28,000 annually including interest, due February 1, 1982	<u>75,000</u>	<u>96,000</u>
Balance forward	<u>1,377,000</u>	<u>1,463,000</u>



THE BOARD OF WATER COMMISSIONERS OF THE CITY OF CHATHAM

NOTES TO FINANCIAL STATEMENTS (Continued)

YEAR ENDED DECEMBER 31, 1979

5. LONG TERM DEBT FINANCED BY THE MUNICIPALITY (Continued)

	<u>1979</u>	<u>1978</u>
Balance forward	\$1,377,000	\$1,463,000
7 3/4% City of Chatham debenture, interest only payable to 1982, subsequently \$59,500 annually including interest, due February 1, 1992	403,000	403,000
9 1/4% City of Chatham debenture, payable \$10,000 annually plus interest, due January 31, 1983	40,000	50,000
9 1/2% City of Chatham debenture, interest only payable to 1983, subsequently \$10,000 annually plus interest, due January 31, 1988	<u>50,000</u>	<u>50,000</u>
	<u>\$1,870,000</u>	<u>\$1,966,000</u>

Principal and interest payments in next five years.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1980	\$ 102,000	\$ 166,838	\$ 268,838
1981	122,000	157,905	279,905
1982	129,000	147,018	276,018
1983	134,000	135,553	269,553
1984	141,000	123,445	264,445

6. PAST SERVICE COSTS

The Board has entered into supplementary pension agreements under OMERS for past services. At December 31, 1979 the liability for these agreements amounted to approximately \$132,728. This amount will be retired out of general revenue at approximately \$16,591 per year over a period of eight years. No provision has been made for this liability.

7. CONTINGENT LIABILITY

The Board makes payments in respect of separation or termination of employment based upon the number of years service at date of termination. No provision has been made in the accounts for unpaid accumulated termination benefits which amount to \$39,518 at December 31, 1979 (\$36,449 at December 31, 1978).



THE BOARD OF WATER COMMISSIONERS OF THE CITY OF CHATHAM

NOTES TO FINANCIAL STATEMENTS (Continued)

YEAR ENDED DECEMBER 31, 1979

8. SICK LEAVE

In 1978 the Board entered into agreements with the hourly and salaried employees to buy back the vested interest of accumulated sick leave benefits. The agreement provides payments as follows:

1980	\$ 56,691
1981	<u>23,664</u>
	<u>\$ 80,355</u>

The above amounts have not been provided for in the current year. Amounts will be expensed in the year the payment is made.

1980	\$ 100,000	\$ 100,000			
1981	150,000	150,000			
1982	100,000	100,000			
1983	100,000	100,000			
1984	100,000	100,000			
			1979		

The Board has entered into agreements with the hourly and salaried employees to buy back the vested interest of accumulated sick leave benefits. The agreement provides payments as follows:

The Board makes payments in respect of accumulated sick leave benefits. The amount of payments is based on the number of years of service of the employee. The amount of payments is based on the number of years of service of the employee.



THE BOARD OF WATER COMMISSIONERS OF THE CITY OF CHATHAM

ANALYSIS OF REVENUE

YEAR ENDED DECEMBER 31, 1979

	1979	1978
Sale of water		
Residential	\$1,004,238	\$ 951,208
Non-residential	846,114	685,939
<u>Total</u>	<u>1,850,352</u>	<u>1,637,147</u>
Fire protection		
Own municipality	83,280	82,280
Other municipalities	5,280	4,080
<u>Total</u>	<u>88,560</u>	<u>86,360</u>
Service charges and commission		
Service charges	154,969	141,315
Commission on collection of sewage charges	11,076	10,500
<u>Total</u>	<u>166,045</u>	<u>151,815</u>
Other		
Investment income	23,543	14,471
Miscellaneous	6,609	8,682
<u>Total</u>	<u>30,152</u>	<u>23,153</u>
Recovered expenses	77,731	86,889
	<u>\$2,212,840</u>	<u>\$1,985,364</u>



THE BOARD OF WATER COMMISSIONERS OF THE CITY OF CHATHAM

ANALYSIS OF EXPENDITURE (Continued)

YEAR ENDED DECEMBER 31, 1979

	1979			1978
	Salaries, wages and fringe benefits	Materials, supplies, services and utilities	Total	Total
Water supply				
Purchased water		\$ 521,312	\$ 521,312	\$ 478,749
Operation and maintenance	\$121,608	60,819	182,427	156,543
	<u>121,608</u>	<u>582,131</u>	<u>703,739</u>	<u>635,292</u>
Power and pumping	<u>46,842</u>	<u>46,018</u>	<u>92,860</u>	<u>95,485</u>
Water transmission and distribution				
Mains	122,281	55,011	177,292	141,853
Meters	73,071	43,322	116,393	94,246
Services	107,666	82,538	190,204	138,681
	<u>303,018</u>	<u>180,871</u>	<u>483,889</u>	<u>374,780</u>
Administration				
General administration	255,061	69,782	324,843	276,978
Billing and data processing	184,014	26,874	210,888	196,149
Other		37,031	37,031	29,247
	<u>439,075</u>	<u>133,687</u>	<u>572,762</u>	<u>502,374</u>
	<u>910,543</u>	<u>942,707</u>	<u>1,853,250</u>	<u>1,607,931</u>
Principal payments on long term debt		96,000	96,000	82,000
Principal advances on long term debt				(100,000)
Interest charges on long term debt		175,855	175,855	174,623
		<u>271,855</u>	<u>271,855</u>	<u>156,623</u>
Capital expenditure out of current revenue	<u>29,041</u>	<u>69,347</u>	<u>98,388</u>	<u>297,236</u>
	<u>\$939,584</u>	<u>\$1,283,909</u>	<u>\$2,223,493</u>	<u>\$2,061,790</u>



CHATHAM PUBLIC LIBRARY

Thomas  
Riddell  
& Co.

STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED NET REVENUE

YEAR ENDED DECEMBER 31, 1979

CHARTERED ACCOUNTANTS

ACCUMULATED NET REVENUE (EXPENDITURE) BY DIVISION

Revenue  
Municipal grant  
Province of Ontario grant  
Regional Library system contract services  
Resource centre development  
Film services  
Support of continuing education  
Regional  
University of Waterloo

CHATHAM PUBLIC LIBRARY

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1979

Auditors' Report

Statement of Revenue, Expenditure and Accumulated Net Revenue

Statement of Changes in Financial Position

Statement of Changes in Trust Fund

Balance Sheet

Notes to Financial Statements

Schedule of Books and Other Library Materials

ACCUMULATED NET REVENUE



Thorne  
Riddell  
& Co.

CHARTERED ACCOUNTANTS

	Total	Total
Water supply		
Purchased power	521,312	478,740
Operating and maintenance	182,637	156,111
	703,949	634,851
	97,860	95,431

AUDITORS' REPORT

To the Members of  
the Chatham Public Library

We have examined the balance sheet of the Chatham Public Library as at December 31, 1979 and the statements of revenue, expenditure and accumulated net revenue, changes in financial position and changes in trust fund for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Library as at December 31, 1979 and the results of its operations and the changes in its financial position and trust fund for the year then ended in accordance with accounting principles generally accepted for Ontario libraries as described in note 1 applied on a basis consistent with that of the preceding year.

Chatham, Ontario,  
January 18, 1980.

*Thorne Riddell & Co*  
Chartered Accountants



CHATHAM PUBLIC LIBRARY

STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED NET REVENUE

YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
ACCUMULATED NET REVENUE (EXPENDITURE) AT BEGINNING OF YEAR	\$ <u>3,993</u>	\$( <u>12,550</u> )
Revenue		
Municipal grant	469,169	447,256
Province of Ontario grant	71,928	70,409
Regional library system contract receipts		
Resource centre development	16,550	15,496
Film services	19,000	17,850
Support of continuing education		
Regional	3,716	5,268
University of Windsor	10,319	10,319
Desk receipts	29,510	22,290
Donations	1,992	1,357
Canada Works expense reimbursement		1,258
	<u>622,184</u>	<u>591,503</u>
Expenditure		
Operations		
Salaries		
Library	346,901	349,307
Retirement benefits	16,033	10,642
Fringe benefits	54,966	53,539
Materials, supplies and utilities		
Books and other library materials	79,695	64,071
Utilities	21,048	19,048
Other supplies	21,017	19,486
Bookmobile		
Drivers' salaries and benefits	13,978	14,182
Other expenses	8,470	4,739
Repairs and maintenance, building and equipment		
Supplies and services	24,848	19,271
Casual labour	5,057	5,071
Professional fees	2,150	1,650
Other	15,216	9,553
	<u>609,379</u>	<u>570,559</u>
Capital expenditure out of current revenue	19,038	36,785
Transfer from trust fund	(9,083)	(32,384)
	<u>619,334</u>	<u>574,960</u>
ACCUMULATED NET REVENUE AT END OF YEAR	\$ <u><u>6,843</u></u>	\$ <u><u>3,993</u></u>



CHATHAM PUBLIC LIBRARY

STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
WORKING CAPITAL DERIVED FROM		
Revenue	\$622,184	\$591,503
Operating expenditure	<u>609,379</u>	<u>570,559</u>
	12,805	20,944
Transfer from trust fund	<u>9,083</u>	<u>32,384</u>
	<u>21,888</u>	<u>53,328</u>
WORKING CAPITAL APPLIED TO		
Capital expenditure		
Equipment	19,038	8,734
Bookmobile		<u>28,051</u>
	<u>19,038</u>	<u>36,785</u>
INCREASE IN WORKING CAPITAL POSITION	2,850	16,543
WORKING CAPITAL (DEFICIENCY) AT BEGINNING OF YEAR	<u>3,993</u>	<u>(12,550)</u>
WORKING CAPITAL AT END OF YEAR	<u>\$ 6,843</u>	<u>\$ 3,993</u>

STATEMENT OF CHANGES IN TRUST FUND

YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
BALANCE AT BEGINNING OF YEAR	\$ 8,744	\$ 25,584
Revenue		
Interest	391	1,009
Bookmobile donations		5,250
Wintario grant		
Capital		4,285
Books		<u>5,000</u>
	<u>391</u>	<u>15,544</u>
	9,135	41,128
Transfer to current revenue	<u>9,083</u>	<u>32,384</u>
BALANCE AT END OF YEAR	<u>\$ 52</u>	<u>\$ 8,744</u>



CHATHAM PUBLIC LIBRARY

BALANCE SHEET AS AT DECEMBER 31, 1979

	ASSETS	<u>1979</u>	<u>1978</u>
<b>CURRENT ASSETS</b>			
Cash		\$ 2,882	\$ 14,145
Trust fund cash		52	8,744
Prepaid expenses		<u>7,022</u>	<u>5,353</u>
		<u>\$ 9,956</u>	<u>\$ 28,242</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable and accrued liabilities		\$ 3,061	\$ 15,505
Trust fund surplus		<u>52</u>	<u>8,744</u>
		3,113	24,249
<b>ACCUMULATED NET REVENUE</b>			
		<u>6,843</u>	<u>3,993</u>
		<u>\$ 9,956</u>	<u>\$ 28,242</u>

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1979

1. ACCOUNTING POLICIES

These statements have been prepared in accordance with generally accepted accounting principles except that the historical cost and accumulated depreciation of fixed assets are not reported. Fixed assets are expensed in the year of acquisition in the statement of revenue, expenditure and accumulated net revenue.

2. CONTINGENT LIABILITY

The Library reflects in the current year's statement of revenue, expenditure and accumulated net revenue only payments made in respect of sick pay benefits. No provision has been made in the accounts for vested benefits which amount to \$25,464 at December 31, 1979 (\$34,786 in 1978). There are no employee retirements anticipated in 1980.



CHATHAM PUBLIC LIBRARY

SCHEDULE OF BOOKS AND OTHER LIBRARY MATERIALS

YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
Adult non-fiction	\$ 26,998	\$ 18,464
Adult fiction	13,858	17,007
Reference	6,134	6,010
Children's	15,873	11,186
Express	1,754	1,314
Binding	1,137	1,011
Periodicals	6,755	5,558
Microfilms and newspapers	1,561	1,029
Films and film expense	866	1,147
Adult records and cassettes	3,165	729
Talking books	757	406
Juvenile records	585	210
Art exhibits	252	
	<u>\$ 79,695</u>	<u>\$ 64,071</u>

NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED DECEMBER 31, 1979

ACCOUNTING POLICIES  
 These statements have been prepared in accordance with generally accepted accounting principles except that the historical cost method is used for the valuation of fixed assets and depreciation is computed on a straight-line basis in the year of acquisition in the statement of revenues, expenses and net revenues.

CURRENT LIABILITY  
 The library reflects in the current year's statement of revenues, expenses and net revenues net revenues only payable in the year of acquisition. The provision for depreciation has been made in the statement of revenues, expenses and net revenues in the year of acquisition in the statement of revenues, expenses and net revenues.



Thorne  
Riddell  
& Co.

CHARTERED ACCOUNTANTS

AUDITORS' REPORT

To the Chairman and Members of  
The Public Utilities Commission of the Government  
of The City of Chatham (The Chatham Hydro Electric System)

We have examined the balance sheet of the Chatham Hydro Electric System

Electric System THE CHATHAM HYDRO ELECTRIC SYSTEM

and expense, accumulated FINANCIAL STATEMENTS

of funds used for YEAR ENDED DECEMBER 31, 1979

examination was made in accordance with generally accepted auditing standards, and accordingly the data are believed to be reliable in all material aspects as we considered them for the purposes of the audit.

Auditors' Report

Balance Sheet

Statement of Revenue and Expense

Statement of Accumulated Net Revenue

Statement of Contributed Capital

Statement of Source of Funds Used for  
Capital Expenditures

Notes to Financial Statements

Schedules

A Operation and Maintenance Expense

B Administration Expense

Chatham, Ont.  
March 24, 1980

*Thorne Riddell & Co.*



Thorne  
Riddell  
& Co.

CHARTERED ACCOUNTANTS

AUDITORS' REPORT

To the Chairman and Members of  
The Public Utilities Commission of The Corporation  
of The City of Chatham (The Chatham Hydro Electric System)

We have examined the balance sheet of The Chatham Hydro Electric System as at December 31, 1979 and the statements of revenue and expense, accumulated net revenue, contributed capital and source of funds used for capital expenditures for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of The Chatham Hydro Electric System as at December 31, 1979 and the results of its operations and the source of funds used for capital expenditures for the year then ended in accordance with accounting principles, as set out in note 1, applied on a basis consistent with that of the preceding year.

Chatham, Ontario,  
March 24, 1980.

*Thorne Riddell & Co.*  
Chartered Accountants  
Licence # 973



THE CHATHAM HYDRO ELECTRIC SYSTEM  
BALANCE SHEET AS AT DECEMBER 31, 1979

Thorne  
Riddell  
Co.

	<u>1979</u>	<u>1978</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 409,319	\$ 172,278
4 1/2% Government of Canada bonds, maturing September, 1983, at cost (quoted market value 1979, \$80,230; 1978, \$81,380)	100,000	100,000
Accounts receivable	644,421	642,627
Merchandise inventory	13,245	18,766
Prepaid expenses	4,897	4,661
	<u>1,171,882</u>	<u>938,332</u>
<b>FIXED ASSETS (note 3)</b>		
Land, buildings and equipment, at cost	9,126,348	8,637,950
Less accumulated depreciation	<u>2,213,452</u>	<u>2,090,711</u>
	6,912,896	6,547,239
<b>OTHER ASSETS</b>		
Inventory of material and equipment, at average cost	281,391	268,381
Deferred expenses		
Street lighting (note 4)	96,463	125,048
	<u>377,854</u>	<u>393,429</u>
<b>EQUITY IN THE HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO</b>		
	<u>5,857,982</u>	<u>5,416,340</u>
	<u>\$14,320,614</u>	<u>\$13,295,340</u>

Approved by the Commission

Commissioner

Commissioner

*Thorne Riddell Co.*  
Chartered Accountants  
License 1973

Ontario, Ontario  
June 24, 1980







THE CHATHAM HYDRO ELECTRIC SYSTEM

STATEMENT OF REVENUE AND EXPENSE

YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
Revenue		
Residential service	\$3,189,375	\$2,851,803
General service	6,059,653	5,457,077
Street lighting	155,372	140,929
Miscellaneous	90,949	83,449
Interest earned	49,617	36,180
	<u>9,544,966</u>	<u>8,569,438</u>
Expense		
Power purchased	7,521,939	6,733,533
Operation and maintenance	742,872	707,976
Administration	537,273	588,368
Financial, miscellaneous interest	1,994	1,565
Amortization of street lighting expense (note 4)	28,585	26,967
Depreciation, plant and distribution system	192,578	179,836
	<u>9,025,241</u>	<u>8,238,245</u>
EXCESS OF REVENUE OVER EXPENSE	<u>\$ 519,725</u>	<u>\$ 331,193</u>

STATEMENT OF ACCUMULATED NET REVENUE

YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
BALANCE AT BEGINNING OF YEAR	\$4,753,565	\$4,422,372
Excess of revenue over expense	<u>519,725</u>	<u>331,193</u>
BALANCE AT END OF YEAR	<u>\$5,273,290</u>	<u>\$4,753,565</u>



THE CHATHAM HYDRO ELECTRIC SYSTEM

STATEMENT OF CONTRIBUTED CAPITAL

YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
BALANCE AT BEGINNING OF YEAR	\$894,750	\$835,146
Contributions	<u>37,234</u>	<u>59,604</u>
BALANCE AT END OF YEAR	<u>\$931,984</u>	<u>\$894,750</u>

STATEMENT OF SOURCE OF FUNDS USED FOR CAPITAL EXPENDITURES

YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
SOURCE OF FUNDS		
Operations		
Excess of revenue over expense	\$519,725	\$331,193
Add expenses not requiring an outlay of funds		
Amortization of deferred expenses	28,585	26,967
Depreciation	<u>247,979</u>	<u>227,737</u>
	796,289	585,897
Contributed capital	37,234	59,604
Decrease in inventory of materials and equipment		8,642
Decrease (increase) in working capital	<u>(206,877)</u>	<u>155,163</u>
	<u>\$626,646</u>	<u>\$809,306</u>
CAPITAL EXPENDITURES		
Net additions to fixed assets	\$613,636	\$809,306
Increase in inventory of materials and equipment	<u>13,010</u>	<u>          </u>
	<u>\$626,646</u>	<u>\$809,306</u>

1980  
1981  
1982



THE CHATHAM HYDRO ELECTRIC SYSTEM

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1979

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with accounting principles and uniform accounting practises generally accepted for municipal hydro systems as set out by the Ontario Hydro Electric Power Commission.

(a) Inventories

Material and equipment inventory is valued at average cost. Merchandise inventory is valued at average cost less 25% writedown. Merchandise inventory is to be written off in four years.

(b) Fixed assets

Fixed assets are stated at cost. Depreciation is provided at rates suggested by the Ontario Hydro Electric Power Commission as shown in note 3.

Depreciation rates for plant and distribution systems are applied to the average balance of the account for the year. The annual depreciation charge is then increased by 3% of the total opening accumulated depreciation balance.

Other fixed assets are depreciated over their expected useful life on the straight line basis, except for sentinel lights which are depreciated at 10% on the declining balance method.

Gains or losses from disposals of fixed assets are not recorded but are adjusted through accumulated depreciation.

(c) Revenue

As in prior years no provision was made in the accounts of the hydro system for the revenue accrued from the dates consumers' meters were last read to the end of the year.

2. THE CHATHAM HYDRO ELECTRIC SYSTEM

The Public Utilities Commission of the Corporation of the City of Chatham (The Chatham Hydro Electric System) operates under the abbreviated name "The Chatham Hydro Electric System".



THE CHATHAM HYDRO ELECTRIC SYSTEM

NOTES TO FINANCIAL STATEMENTS (Continued)

YEAR ENDED DECEMBER 31, 1979

3. FIXED ASSETS

	Depreciation Rates	1979	1978
Plant and distribution system			
Land		\$ 155,498	\$ 155,498
Buildings	1.06%	802,552	802,552
Substation system	1.80%	1,237,844	1,136,096
Distribution system			
Overhead	2.75%	990,443	938,701
Underground	1.33%	2,794,599	2,583,931
Transformers	2.15%	1,795,293	1,741,716
Meters	1.90%	652,051	606,250
Office equipment	10% to 20%	115,994	117,517
Rolling stock	10% to 25%	374,116	355,559
Tools	10% to 20%	153,187	143,218
Sentinel lights	10%	54,771	56,912
		<u>9,126,348</u>	<u>8,637,950</u>
Less accumulated depreciation		<u>2,213,452</u>	<u>2,090,711</u>
		<u>\$6,912,896</u>	<u>\$6,547,239</u>

Depreciation, provided at rates used by The Ontario Hydro-Electric Power Commission, is as follows:

	1979	1978
Plant and distribution system	\$ 192,578	\$ 179,836
Office equipment	6,107	6,397
Rolling stock	34,528	27,398
Tools	9,289	8,416
Sentinel lights	<u>5,477</u>	<u>5,691</u>
	<u>\$ 247,979</u>	<u>\$ 227,738</u>

4. STREET LIGHTING

Effective January 1, 1973 the accounting for street lighting was changed to recognize the unamortized costs as a deferred expense. As recoveries for these costs are received from the City of Chatham, the deferred expense will be amortized as follows:

1980	\$ 30,300
1981	32,118
1982	34,045



THE CHATHAM HYDRO ELECTRIC SYSTEM

NOTES TO FINANCIAL STATEMENTS (Continued)

YEAR ENDED DECEMBER 31, 1979

5. PAST SERVICE PENSION COSTS

The Chatham Hydro Electric System has entered into supplementary pension agreements under OMERS for past services. At December 31, 1979, the liability for these agreements amounted to approximately \$253,750 including interest. This amount will be retired out of operating revenue over a period of fourteen years at \$18,125 per year. No provision has been made for this liability.

	1979	1981	1981
Operating revenue	1,111,714	1,111,714	1,111,714
Operating expenses	(852,530)	(852,530)	(852,530)
Depreciation	(111,714)	(111,714)	(111,714)
Interest	(18,125)	(18,125)	(18,125)
Other	(10,000)	(10,000)	(10,000)
<u>Operating revenue</u>	<u>1,111,714</u>	<u>1,111,714</u>	<u>1,111,714</u>
<u>Operating expenses</u>	<u>(852,530)</u>	<u>(852,530)</u>	<u>(852,530)</u>
<u>Depreciation</u>	<u>(111,714)</u>	<u>(111,714)</u>	<u>(111,714)</u>
<u>Interest</u>	<u>(18,125)</u>	<u>(18,125)</u>	<u>(18,125)</u>
<u>Other</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>
<u>Total</u>	<u>109,345</u>	<u>109,345</u>	<u>109,345</u>



THE CHATHAM HYDRO ELECTRIC SYSTEM

OPERATION AND MAINTENANCE EXPENSE

SCHEDULE A

YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
Substation maintenance	\$ 85,689	\$ 90,567
Distribution system		
Overhead	363,699	330,239
Underground	73,975	58,911
Transformer maintenance	27,205	29,181
Radio maintenance	3,917	2,573
Meter maintenance	93,004	90,881
Consumer premises	47,533	44,954
Water heater maintenance		13,444
Customer repairs	41,705	41,560
Sentinel light maintenance	<u>6,145</u>	<u>5,666</u>
	<u>\$742,872</u>	<u>\$707,976</u>

ADMINISTRATION EXPENSES

SCHEDULE B

YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
Billing and collecting	\$257,162	\$241,305
General office	200,863	193,932
General office maintenance	63,723	63,951
Engineering	<u>15,525</u>	<u>89,180</u>
	<u>\$537,273</u>	<u>\$588,368</u>



Thorne  
Riddell  
& Co.

STATEMENT OF REVENUE, EXPENDITURES AND ACCUMULATED DEFICIT

YEAR ENDED DECEMBER 31, 1979

CHARTERED ACCOUNTANTS

Revenue		
City of Chatham		
Donations		
Expenditure		
Operating		
Salaries		
Employee benefits		
Operating expenses		
Telephone		
Printing		
Travel		
Repairs and maintenance		
Depreciation		
Capital expenditures		

CHATHAM-KENT MUSEUM

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1979

Accumulated Deficit		
Balance at beginning of year		
Balance at end of year		
Assets		
Current Assets		
Investments		
Capital Assets		
Liabilities		
Current Liabilities		
Long-Term Liabilities		
Equity		
Net Assets		

NOTE TO FINANCIAL STATEMENTS

Accounting policies

These financial statements were prepared in accordance with generally accepted accounting principles in Canada. The accounting principles used are those of the Chartered Accountants of Ontario. The financial statements are prepared on the accrual basis of accounting. The historical cost method is used for the valuation of assets and liabilities. The cost of inventory is determined on the first-in, first-out basis. Depreciation is provided for property, plant and equipment on the straight-line basis over their estimated useful lives. The estimated useful lives are as follows:



Thorne  
Riddell  
& Co.

CHARTERED ACCOUNTANTS

AUDITORS' REPORT

To the Members of the Board of the  
Chatham-Kent Museum

We have examined the balance sheet of the Chatham-Kent Museum as at December 31, 1979 and the statement of revenue, expenditure and accumulated revenue for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Chatham-Kent Museum as at December 31, 1979 and the results of its operations for the year then ended in accordance with accounting principles as set out in the note to the financial statements applied on a basis consistent with that of the preceding year.

Chatham, Ontario,  
February 29, 1980.

*Thorne Riddell & Co*  
Chartered Accountants

Licence # 973



CHATHAM-KENT MUSEUM

STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED NET REVENUE

YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
Accumulated net revenue at beginning of year	\$ <u>100</u>	\$ <u>1,029</u>
Revenue		
City of Chatham	47,660	25,975
Donations	<u>365</u>	<u>104</u>
	<u>48,025</u>	<u>26,079</u>
	<u>48,125</u>	<u>27,108</u>
Expenditure		
Operating		
Salaries	20,057	15,291
Employee benefits	249	260
Car allowance	360	300
Heat, light and water	1,779	1,558
Telephone	343	296
Insurance	308	185
Office	949	575
Professional fees	550	6,500
Repairs and maintenance, building and equipment	3,475	1,104
Renovations to museum	14,435	
Miscellaneous	<u>1,471</u>	<u>180</u>
	43,976	26,249
Capital expenditure for furniture and equipment		759
	<u>43,976</u>	<u>27,008</u>
ACCUMULATED NET REVENUE AT END OF YEAR	\$ <u>4,149</u>	\$ <u>100</u>

BALANCE SHEET AS AT DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
ASSETS		
Cash	\$ 100	\$ 100
Receivable from City of Chatham	<u>19,197</u>	<u>1,029</u>
	<u>\$ 19,297</u>	<u>\$ 1,129</u>
LIABILITIES AND ACCUMULATED NET REVENUE		
Accounts payable and accrued liabilities	\$ 15,148	\$ 1,029
Accumulated net revenue	<u>4,149</u>	<u>100</u>
	<u>\$ 19,297</u>	<u>\$ 1,129</u>

NOTE TO FINANCIAL STATEMENTS

Accounting policies

These statements have been prepared in accordance with generally accepted accounting principles except for capital expenditures. In accordance with the general practice in municipal enterprises, additions of fixed assets are charged against current revenue as capital expenditures. Historical cost and accumulated depreciation of fixed assets are not reported.



THE CHILDREN'S AID SOCIETY OF THE COUNTY OF KENT

BALANCE SHEET AS AT DECEMBER 31, 1979

Thomas  
Ridwell  
& Co. 2

CHARITABLE ACCOUNTS

CURRENT FUND

Club  
Advances receivable  
Grants receivable (note 7)  
Prepaid expenses

CAPITAL FUND

Land, building and equipment  
Investment  
Cash  
Advances receivable  
Grants receivable (note 7)  
Prepaid expenses

THE CHILDREN'S AID SOCIETY OF THE COUNTY OF KENT

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1979

Auditors' Report

Balance Sheet

Statement of Revenue, Expenditure and Deficit  
- Current Fund

Statement of Changes in Capital Fund

Notes to Financial Statements

Comments on Other Financial Information

Schedule of Expenditures

Dublin, Ontario  
February 1, 1980



Thorne  
Riddell  
& Co.

CHARTERED ACCOUNTANTS

AUDITORS' REPORT

To the Members of  
The Children's Aid Society of the County of Kent

We have examined the balance sheet of The Children's Aid Society of the County of Kent as at December 31, 1979 and the statements of revenue, expenditure and deficit - current fund and changes in capital fund for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Society as at December 31, 1979 and the results of its operations for the year then ended in accordance with the basis of accounting described in note 1(a) applied on a basis consistent with that of the preceding year.

Chatham, Ontario,  
February 1, 1980.

*Thorne Riddell & Co*  
Chartered Accountants



THE CHILDREN'S AID SOCIETY OF THE COUNTY OF KENT  
(Incorporated without share capital under the laws of Ontario)

BALANCE SHEET AS AT DECEMBER 31, 1979

	ASSETS	<u>1979</u>	<u>1978</u>
<b>CURRENT FUND</b>			
Cash		\$ 21,155	
Accounts receivable		3,308	\$ 2,664
Grants receivable (note 2)		29,491	88,792
Prepaid expenses		560	419
		<u>54,514</u>	<u>91,875</u>
<b>CAPITAL FUND</b>			
Land, building and equipment (note 3)		<u>78,941</u>	<u>78,941</u>
Unexpended			
Cash		3,223	3,139
Accrued interest receivable		2,864	2,823
Investments (note 4)		62,000	55,000
		<u>68,087</u>	<u>60,962</u>
		<u>147,028</u>	<u>139,903</u>
TRUST FUND, cash		<u>788</u>	<u>798</u>
		<u>\$202,330</u>	<u>\$232,576</u>
<b>LIABILITIES AND SURPLUS</b>			
<b>CURRENT FUND</b>			
Bank indebtedness			\$ 70,034
Accounts payable and accrued liabilities		\$ 55,755	23,084
Surplus (deficit)		<u>(1,241)</u>	<u>(1,243)</u>
		<u>54,514</u>	<u>91,875</u>
<b>CAPITAL FUND</b>			
Equity in land, building and equipment		78,941	78,941
Surplus		<u>68,087</u>	<u>59,363</u>
		<u>147,028</u>	<u>138,304</u>
Accounts payable			<u>1,599</u>
		<u>147,028</u>	<u>139,903</u>
TRUST FUND, liabilities		<u>788</u>	<u>798</u>
		<u>\$202,330</u>	<u>\$232,576</u>

Approved by the Board

Director

Director



THE CHILDREN'S AID SOCIETY OF THE COUNTY OF KENT  
STATEMENT OF REVENUE, EXPENDITURE AND DEFICIT - CURRENT FUND  
YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
Revenue (note 2)		
Province of Ontario	\$ 999,224	\$ 826,840
County of Kent	96,646	69,169
City of Chatham	<u>135,537</u>	<u>128,599</u>
	<u>1,231,407</u>	<u>1,024,608</u>
Expenditure		
Children in care	980,194	797,786
Family services	248,592	226,270
Community services	<u>2,619</u>	<u>2,047</u>
	<u>1,231,405</u>	<u>1,026,103</u>
Other expenditures	2	(1,495)
	<u>1,776</u>	<u>5,280</u>
Expenditure before transfer	1,778	6,775
Transfer from capital fund	<u>1,776</u>	<u>5,280</u>
Net revenue (expenditure)	2	(1,495)
SURPLUS (DEFICIT) AT BEGINNING OF YEAR	<u>(1,243)</u>	<u>252</u>
DEFICIT AT END OF YEAR	<u>\$ 1,241</u>	<u>\$ 1,243</u>



THE CHILDREN'S AID SOCIETY OF THE COUNTY OF KENT

STATEMENT OF CHANGES IN CAPITAL FUND

YEAR ENDED DECEMBER 31, 1979

	1979		1978	
	Surplus	Equity in land, building and equipment	Total	Total
BALANCE AT BEGINNING OF YEAR	\$ 59,363	\$ 78,941	\$138,304	\$137,065
Interest earned	5,350		5,350	4,760
Donation and bequest	5,150		5,150	
Purchase of equipment				1,759
	<u>69,863</u>	<u>78,941</u>	<u>148,804</u>	<u>143,584</u>
Transfer to current fund	<u>1,776</u>		<u>1,776</u>	<u>5,280</u>
BALANCE AT END OF YEAR	<u>\$ 68,087</u>	<u>\$ 78,941</u>	<u>\$147,028</u>	<u>\$138,304</u>



THE CHILDREN'S AID SOCIETY OF THE COUNTY OF KENT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1979

1. ACCOUNTING POLICIES

(a) Generally accepted accounting principles

These financial statements have been prepared in accordance with generally accepted accounting principles except for capital assets and transfers from the capital fund. Additions to fixed assets are charged against revenues of the current year and transfers from (to) the capital fund are treated as revenue (expenditure) of the current fund.

(b) Investments

Investments are recorded at cost.

(c) Fixed assets

Land, building, furniture and equipment located at 440 King Street West, Chatham, Ontario, and acquired prior to 1967 are recorded at appraised values of \$42,905. Subsequent additions are recorded at cost.

No depreciation is provided on fixed assets.

2. GRANTS RECEIVABLE

Subsequent to the year end the Society applied for supplementary grants in the amount of \$140,529 (\$130,166 in 1978). These grants, which have not yet been approved, are included in revenue and are assessed as follows:

	<u>1979</u>	<u>1978</u>
Unapproved		
Province of Ontario	\$115,141	\$105,044
County of Kent	11,032	8,786
City of Chatham	<u>15,472</u>	<u>16,336</u>
	141,645	130,166
Less advances	<u>112,154</u>	<u>74,234</u>
	29,491	55,932
Approved		
City of Chatham	_____	<u>32,860</u>
	<u>\$ 29,491</u>	<u>\$ 88,792</u>



THE CHILDREN'S AID SOCIETY OF THE COUNTY OF KENT

NOTES TO FINANCIAL STATEMENTS (Continued)

YEAR ENDED DECEMBER 31, 1979

3. LAND, BUILDING AND EQUIPMENT

	<u>1979</u>	<u>1978</u>
Grand Avenue West, Chatham, Ontario Furniture and equipment, at cost	\$ <u>34,421</u>	\$ <u>34,421</u>
440 King Street West, Chatham, Ontario (note 1(c))		
Land	6,240	6,240
Building	33,000	33,000
Furniture and equipment	<u>5,280</u>	<u>5,280</u>
	<u>44,520</u>	<u>44,520</u>
	<u>\$ 78,941</u>	<u>\$ 78,941</u>

4. INVESTMENTS

	<u>1979</u>	<u>1978</u>
Capital funds		
9% Victoria & Grey Trust Co. debenture due April 1, 1982	\$ 27,000	\$ 27,000
11 1/2% Standard Trust Co. debenture due December 6, 1984	15,000	
9 1/2% Victoria & Grey Trust Co. debenture due August 2, 1983	14,000	14,000
9 1/2% Victoria & Grey Trust Co. debenture due May 2, 1982	3,000	3,000
10 1/2% Victoria & Grey Trust Co. debenture due October 26, 1983	2,000	2,000
10% Huron & Erie Mortgage Corporation term deposit due March 1, 1981	1,000	1,000
8 1/2% Term deposits	<u>          </u>	<u>8,000</u>
	<u>\$ 62,000</u>	<u>\$ 55,000</u>



- 12 -

Thorne  
Riddell  
& Co.

CHARTERED ACCOUNTANTS

COMMENTS ON OTHER FINANCIAL INFORMATION

To the Members of  
The Children's Aid Society  
of the County of Kent

Our examination of the financial statements of The Children's Aid Society of the County of Kent for the year ended December 31, 1979 was made for the purpose of forming an opinion on the balance sheet at that date and the statements of revenue, expenditure and deficit - current fund and changes in capital fund for the year then ended.

The following schedule, on which we do not express an opinion, is provided as additional information. It has been prepared from the accounting records of the company and has not been verified other than in the course of our examination of the basic financial statements referred to above.

Chatham, Ontario,  
February 1, 1980.

*Thorne Riddell & Co.*  
Chartered Accountants



THE CHILDREN'S AID SOCIETY OF THE COUNTY OF KENT

SCHEDULE OF EXPENDITURES  
(unaudited)

YEAR ENDED DECEMBER 31, 1979

	<u>Children In Care</u>	<u>Family Services</u>	<u>Community Services</u>	<u>Admin- istration</u>	<u>1979 Total</u>	<u>1978 Total</u>
Salaries	\$ 209,019	\$176,056	\$ 1,859	\$ 66,469	\$ 453,403	\$ 393,950
Employee benefits	22,537	18,983	200	7,167	48,887	42,867
Building occupancy	21,362	17,993	190	6,793	46,338	46,337
Travel	17,129	14,428	152	5,447	37,156	32,174
Boarding rate payments	574,400				574,400	447,660
Health and allied services	12,523				12,523	15,996
Food services	6,984				6,984	6,984
Clients' personal needs	54,141				54,141	47,472
Emergency assistance		8,235			8,235	7,132
Office expenses				19,702	19,702	15,469
Training, education and conference				4,163	4,163	3,645
Promotion and publicity				831	831	954
Purchased services (non-medical)				11,926	11,926	7,566
Miscellaneous				15,847	15,847	11,004
	<u>918,095</u>	<u>235,695</u>	<u>2,401</u>	<u>138,345</u>	<u>1,294,536</u>	<u>1,079,210</u>
Expenditure recoveries	10,399	5,347		2,289	18,035	15,710
	<u>907,696</u>	<u>230,348</u>	<u>2,401</u>	<u>136,056</u>	<u>1,276,501</u>	<u>1,063,500</u>
Administration	108,301	27,483	272	(136,056)		
	<u>1,015,997</u>	<u>257,831</u>	<u>2,673</u>		<u>1,276,501</u>	<u>1,063,500</u>
Income	39,297	9,974	103		49,374	37,397
	<u>976,700</u>	<u>247,857</u>	<u>2,570</u>		<u>1,227,127</u>	<u>1,026,103</u>
Telephone and electrical rewiring	2,894	735	49		3,678	
Training costs	600				600	
	<u>980,194</u>	<u>\$248,592</u>	<u>\$ 2,619</u>	<u>\$ NIL</u>	<u>\$1,231,405</u>	
1979						
1978	<u>\$ 797,786</u>	<u>\$226,270</u>	<u>\$ 2,047</u>			<u>\$1,026,103</u>



Thomas  
Riddell  
& Co.

CHATHAM HORTICULTURAL SOCIETY

FINANCIAL STATEMENTS

CHARTERED ACCOUNTANTS

1979

1979

1979

1979

1979

LIABILITIES

audited accounts

audited accounts

audited accounts

1979

1979

1979

1979

1979

1979

We have examined the balance sheet of the Chatham Horticultural Society as at December 31, 1979 and the financial statements and accounts for the year ended December 31, 1979 and we are of the opinion that the financial statements and accounts are true and correct in all material respects.

CHATHAM HORTICULTURAL SOCIETY

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1979

Auditors' Report

Balance Sheet

Statement of Revenue, Expenditure and Accumulated Net Revenue

Note to Financial Statements

Schedule of Operating Expenditure

Thomas Riddell & Co.

Chartered Accountants

London W1S

Charlton, Essex  
March 7, 1980.



Thorne  
Riddell  
& Co.

CHARTERED ACCOUNTANTS

AUDITORS' REPORT

To the Members of the  
Chatham Horticultural Society

We have examined the balance sheet of the Chatham Horticultural Society as at December 31, 1979 and the statement of revenue, expenditure and accumulated net revenue for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Society as at December 31, 1979 and the results of its operations for the year then ended in accordance with accounting principles, as set out in the note to the financial statements, applied on a basis consistent with that of the preceding year.

Chatham, Ontario,  
March 7, 1980.

*Thorne Riddell & Co*

Chartered Accountants

Licence # 973



CHATHAM HORTICULTURAL SOCIETY

BALANCE SHEET AS AT DECEMBER 31, 1979

	ASSETS	<u>1979</u>	<u>1978</u>
Cash			\$ 4,821
Buildings and equipment, at cost		\$ <u>72,975</u>	<u>72,114</u>
		<u>\$ 72,975</u>	<u>\$ 76,935</u>
LIABILITIES			
Accounts payable		\$ 3,161	\$ 2,410
Accumulated net revenue (deficit)		<u>(3,161)</u>	<u>2,411</u>
			4,821
Equity in buildings and equipment		<u>72,975</u>	<u>72,114</u>
		<u>\$ 72,975</u>	<u>\$ 76,935</u>

Approved by the Board

President

Secretary-Treasurer



CHATHAM HORTICULTURAL SOCIETY

STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED NET REVENUE

YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
Accumulated net revenue at beginning of year	\$ <u>2,411</u>	\$ <u>959</u>
Revenue		
Grants		
City of Chatham - regular	115,883	105,080
City of Chatham - Civic Centre		5,806
Downtown merchants	4,000	2,197
Province of Ontario	1,500	1,500
Membership fees	205	309
Sales of supplies and services	1,153	319
Rental		1,855
Miscellaneous	643	1,057
	<u>123,384</u>	<u>118,123</u>
	<u>125,795</u>	<u>119,082</u>
Expenditure		
Operating	<u>128,095</u>	<u>106,826</u>
Capital		
Tools and equipment	861	8,529
Greenhouse		1,316
	<u>861</u>	<u>9,845</u>
	<u>128,956</u>	<u>116,671</u>
Accumulated net revenue (deficit) at end of year	\$ <u>(3,161)</u>	\$ <u>2,411</u>

NOTE TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1979

ACCOUNTING POLICIES

- (a) These financial statements have been prepared in accordance with accounting principles generally accepted for Ontario municipalities and local boards except that, while it is not required disclosure, the Society reports buildings and equipment at cost on the balance sheet with a corresponding credit to equity in buildings and equipment (no provision is made for depreciation).
- (b) Additions to fixed assets are charged against current revenue as a capital expenditure.



CHATHAM HORTICULTURAL SOCIETY  
 SCHEDULE OF OPERATING EXPENDITURE  
 YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
Salaries	\$ 86,673	\$ 68,804
Honorarium*	1,296	1,200
Fringe benefits	9,455	7,645
Greenhouse		
Supplies	494	1,983
Maintenance	2,096	2,085
Boiler operation and maintenance	4,958	4,523
Hydro	956	885
Water	408	232
Taxes	521	498
Parks and flower bed maintenance	3,692	3,072
Truck		
Maintenance	3,133	2,867
Gas and oil	1,175	841
Tools and equipment maintenance	871	926
Insurance	1,353	1,339
Flower show and garden club	100	100
Professional fees	800	680
Office		
Supplies	331	353
Telephone	561	542
Travel, dues and publications	511	210
Miscellaneous	54	38
Civic Centre		
Materials and supplies	1,557	2,091
Wages and benefits		3,716
Waterwork property	7,100	
Mum project		
Materials and supplies		735
Wages and benefits		<u>1,461</u>
	<u>\$128,095</u>	<u>\$106,826</u>



Thorne  
Ridwell  
& Co.

CHATHAM DEVELOPMENT COMMISSION

(Incorporated in the State of New Jersey with its principal office at 100 South Orange Avenue, South Orange, New Jersey 07073)

STATE OF NEW JERSEY

CHARTERED ACCOUNTANTS

ASSETS	1979	1978
Cash	152,875.00	152,875.00
Accounts Receivable	150,000.00	150,000.00
Prepaid Expenses	25,000.00	25,000.00
Fixed Assets	1,000,000.00	1,000,000.00
Accumulated Depreciation	(200,000.00)	(200,000.00)
LIABILITIES		
Accounts Payable	150,000.00	150,000.00
Accrued Expenses	25,000.00	25,000.00
LIABILITIES AND EQUITY		
Accounts Payable	150,000.00	150,000.00
Accrued Expenses	25,000.00	25,000.00
Equity	1,000,000.00	1,000,000.00

CHATHAM DEVELOPMENT COMMISSION

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1979

The accompanying financial statements of the Chatham Development Commission for the year ended December 31, 1979, have been audited by Thorne, Ridwell & Co., Chartered Accountants, South Orange, New Jersey. The audit was conducted in accordance with the auditing standards generally accepted in the United States of America and the accounting principles generally accepted in the United States of America. The audit was completed on February 15, 1980, and the audit report was issued on February 15, 1980.

In our opinion, the financial statements present fairly the financial position of the Commission as at December 31, 1979 and the results of its operations for the year then ended in accordance with accounting principles generally accepted in the United States of America, which have been applied on a basis consistent with that of the preceding year.

*Thorne, Ridwell & Co.*  
Chartered Accountants

Chatham, New Jersey  
January 11, 1980



Thorne  
Riddell  
& Co.

CHARTERED ACCOUNTANTS

AUDITORS' REPORT

To the Members of the  
Chatham Development Commission

We have examined the balance sheet of the Chatham Development Commission as at December 31, 1979 and the statements of revenue, expenditure and accumulated net deficit and equity in furniture and equipment for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the commission as at December 31, 1979 and the results of its operations for the year then ended in accordance with accounting principles set out in the note to financial statements, which have been applied on a basis consistent with that of the preceding year.

Chatham, Ontario,  
January 11, 1980.

*Thorne Riddell & Co.*  
Chartered Accountants



CHATHAM DEVELOPMENT COMMISSION

(Incorporated as a company without share capital under the laws of Ontario)

BALANCE SHEET AS AT DECEMBER 31, 1979

ASSETS

	<u>1979</u>	<u>1978</u>
Cash	\$ 1,203	\$ 9,127
Account receivable	2,250	3,893
Prepaid expenses	44	38
	<u>3,497</u>	<u>13,058</u>
Furniture and equipment, at cost	5,942	4,740
Less accumulated depreciation	2,722	2,272
	<u>3,220</u>	<u>2,468</u>
	<u>\$ 6,717</u>	<u>\$ 15,526</u>

LIABILITIES

Accounts payable and accrued liabilities	\$ 5,523	\$ 14,041
Accumulated net deficit	2,026	983
	<u>3,497</u>	<u>13,058</u>
Equity in furniture and equipment	<u>3,220</u>	<u>2,468</u>
	<u>\$ 6,717</u>	<u>\$ 15,526</u>

Approved by the Board

Director

Director

<u>1979</u>	<u>1978</u>
\$ 3,497	\$ 13,058
\$ 2,026	\$ 983
\$ 3,220	\$ 2,468
<u>\$ 6,717</u>	<u>\$ 15,526</u>



CHATHAM DEVELOPMENT COMMISSION  
STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED NET DEFICIT  
YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
ACCUMULATED NET REVENUE (DEFICIT) AT BEGINNING OF YEAR	\$ (983)	\$ 485
Revenue		
City of Chatham grant	54,144	45,435
Chatham Chamber of Commerce, share of salaries, benefits and rent	<u>26,000</u>	<u>24,000</u>
	<u>80,144</u>	<u>69,435</u>
	<u>79,161</u>	<u>69,920</u>
Expenditure		
Commissioners' salaries	23,900	26,458
Consulting fees, H. P. McMillan	6,399	
Secretaries' salaries	25,913	21,803
Employee benefits	7,954	5,433
Travel	2,878	4,676
Advertising, publicity and printing	1,201	1,099
Directories and memberships	50	235
Special projects	1,229	1,032
Rent	5,100	4,677
Janitorial service	1,080	1,015
Telephone	1,092	1,038
Office supplies and postage	2,370	1,935
Professional fees	756	972
Insurance, office equipment	64	62
Furniture and equipment	<u>1,201</u>	<u>468</u>
	<u>81,187</u>	<u>70,903</u>
ACCUMULATED NET DEFICIT AT END OF YEAR	<u>\$ 2,026</u>	<u>\$ 983</u>

STATEMENT OF EQUITY IN FURNITURE AND EQUIPMENT  
YEAR ENDED DECEMBER 31, 1979

	<u>1979</u>	<u>1978</u>
BALANCE AT BEGINNING OF YEAR	\$ 2,468	\$ 2,417
Purchase of furniture and equipment	<u>1,201</u>	<u>468</u>
	3,669	2,885
Depreciation	<u>449</u>	<u>417</u>
BALANCE AT END OF YEAR	<u>\$ 3,220</u>	<u>\$ 2,468</u>



CHATHAM DEVELOPMENT COMMISSION

NOTE TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1979

ACCOUNTING POLICIES

(a) Furniture and equipment

Furniture and equipment are charged as expenditures in the Statement of Revenue, Expenditure and Accumulated Net Deficit in the year of acquisition. They are also recorded on the balance sheet at cost with an offsetting credit to Equity in Furniture and Equipment. Depreciation is provided on the straight-line basis and is charged to Equity in Furniture and Equipment on the balance sheet at 10% per annum.

(b) Generally accepted accounting principles

Except for the accounting policies explained in (a) above these financial statements are prepared in accordance with generally accepted accounting principles.



Thorne  
Ridwell  
& Co.

CHATHAM KILTIE CONCERT BAND  
FINANCIAL STATEMENTS

CHATHAM KILTIE CONCERT BAND

FINANCIAL STATEMENTS

YEAR ENDED SEPTEMBER 30, 1979

*Thorne Ridwell & Co.*  
Chartered Accountants

Chatham, Ontario  
January 4, 1980



Thorne  
Riddell  
& Co.

CHARTERED ACCOUNTANTS

AUDITORS' REPORT

To the Members of the  
Chatham Kiltie Concert Band

We have examined the balance sheet of the Chatham Kiltie Concert Band as at September 30, 1979 and the statements of financial activities and surplus and capital assets for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the band as at September 30, 1979 and the results of its operations for the year then ended in accordance with accounting principles as set out in note 1 applied, after giving retroactive effect to the method of accounting for capital assets as described in note 3, on a basis consistent with that of the preceding year.

Chatham, Ontario,  
January 4, 1980.

*Thorne Riddell & Co.*  
Chartered Accountants

CHATHAM KILTIE CONCERT BAND

BALANCE SHEET AS AT SEPTEMBER 30, 1979

ASSETS	<u>1979</u>	<u>1978</u>
Operating section		
Cash	\$ 1,242	\$ 63
Accounts receivable	<u>162</u>	<u>350</u>
	<u>1,404</u>	<u>413</u>
Capital assets (note 2)		
Musical arrangements, instruments and equipment	<u>39,320</u>	<u>38,828</u>
Scholarship fund cash	<u>285</u>	<u>603</u>
	<u>\$ 41,009</u>	<u>\$ 39,844</u>
LIABILITIES AND EQUITY		
Operating section		
Accounts payable and accrued liabilities	\$ 1,329	\$ 666
Surplus (deficit)	<u>75</u>	<u>(253)</u>
	<u>1,404</u>	<u>413</u>
Equity in capital assets	<u>39,320</u>	<u>38,828</u>
Scholarship fund		
Balance at beginning of year	603	213
Donations	<u>510</u>	<u>810</u>
	1,113	1,023
OYMC scholarships	<u>828</u>	<u>420</u>
Balance at end of year	<u>285</u>	<u>603</u>
	<u>\$ 41,009</u>	<u>\$ 39,844</u>

Approved by the Directors

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3. ADJUSTMENT FOR THE EFFECTS OF INFLATION

During the year ended at the year end 1979, the effect of inflation on the balance sheet as reported above has been applied retrospectively to the beginning of year 1978 and 1977 respectively.



CHATHAM KILTIE CONCERT BAND

STATEMENT OF FINANCIAL ACTIVITIES AND SURPLUS

YEAR ENDED SEPTEMBER 30, 1979

	<u>1979</u>	<u>1978</u>
Revenue		
City grant	\$ 13,488	\$ 13,150
Concerts, parades and donations	425	75
Instrument sales	600	350
Music seminars		140
Interest earned		<u>11</u>
	<u>14,513</u>	<u>13,726</u>
Expenses		
Bandmaster's salary	5,880	5,426
Employee benefits	201	194
Office supplies and miscellaneous	972	894
Utilities and telephone	643	695
Caretaker	648	570
Secretary-treasurer	960	870
Bank charges	11	25
Insurance	280	280
Instrument repairs	744	234
Music	1,260	328
Concerts	641	207
Professional fees	650	1,120
Instrument purchases	865	1,634
Music camp	430	
50th Anniversary expenses		<u>530</u>
	<u>14,185</u>	<u>13,007</u>
Excess of revenue over expenses	328	719
Deficit at beginning of year	<u>253</u>	<u>972</u>
Surplus (deficit) at end of year	<u>\$ 75</u>	<u>\$ (253)</u>

*William Riddell*



1979 FINANCIAL INFORMATION RETURN

MUNICIPALITY CHATHAM KILTIE CONCERT BAND

STATEMENT OF CAPITAL ASSETS

YEAR ENDED SEPTEMBER 30, 1979

	<u>1979</u>	<u>1978</u>
BALANCE AT BEGINNING OF YEAR		
As previously reported	\$ 35,665	\$ 34,448
Adjustment for capitalization of musical arrangements (note 3)	3,163	3,278
As restated	<u>38,828</u>	<u>37,726</u>
Additions	1,993	1,895
	<u>40,821</u>	<u>39,621</u>
Disposals	<u>1,501</u>	<u>793</u>
BALANCE AT END OF YEAR	<u>\$ 39,320</u>	<u>\$ 38,828</u>

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED SEPTEMBER 30, 1979

1. ACCOUNTING POLICIES

Capital assets are charged as capital expenditures in the Statement of Financial Activities and Surplus. They are recorded on the balance sheet at cost, except for musical instruments and equipment acquired prior to October 1, 1972 which are valued at replacement cost at that date, with an offsetting credit to Equity in Capital Assets. No depreciation is provided on musical instruments and equipment. Musical arrangements are recognized as capital assets for five years after which time they are removed from the balance sheet. In all other respects these financial statements are prepared in accordance with generally accepted accounting principles.

2. CAPITAL ASSETS

	<u>1979</u>	<u>1978</u>
Musical arrangements	\$ 3,522	\$ 3,163
Musical instruments	21,252	21,627
Equipment	<u>14,546</u>	<u>14,038</u>
	<u>\$ 39,320</u>	<u>\$ 38,828</u>

3. ADJUSTMENT FOR CAPITALIZATION OF MUSICAL ARRANGEMENTS

During the year, costs of five years of musical arrangements were recognized on the balance sheet as capital assets. As a result of this change, which has been applied retroactively, capital assets and equity in capital assets at the beginning of year have been adjusted by \$3,163 in 1979 and \$3,278 in 1978 respectively.

Done April 30







To the Ministry of Treasury and Economics

Our examination of the financial statements of the Corporation of the City of Chatham for the year ended December 31, 1979 on which we have issued our opinion dated March 13, 1980 included an examination of the material elements of the following supplemental schedules of the municipality as at December 31, 1979, and for the year then ended. Such examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these supplemental schedules, when considered in relation to the financial statements of the Corporation of the City of Chatham for the year ended December 31, 1979, present fairly in all material respects the information shown therein:

1. Analysis of Revenue Fund Revenues
- 2LT Analysis of Taxation
3. Analysis of Current Revenue for Specific Functions
4. Analysis of Revenue Fund Expenditures
5. Analysis of Capital Operations
6. Analysis of Capital Grants and Own Expenditures
7. Analysis of Net Long Term Liabilities by Function
8. Analysis of Long Term Liabilities and Commitments
- 9LT Continuity of Upper Tier and School Board Levies
10. Continuity of Reserves and Reserve Funds
11. Analysis of Consolidated Year End Balances

Chatham, Ontario,  
March 13, 1980.

*Harve Riddell & Co*

Chartered Accountants

Licence Number 973

*April 30*



ANALYSIS OF REVENUE FUND  
REVENUES

Municipality  
CITY OF CHATHAM

for the year ended December 31, 1979

		total revenue	upper tier purposes	school board purposes	own purposes
		1	2	3	4
		\$	\$	\$	\$
Note: Upper tiers use column 4 only					
<b>Taxation</b>					
Taxation from schedule 2LT (or requisitions from schedule 2UT)	1	14,241,840		5,741,874	8,499,966
Direct water billings on ratepayers					
- own municipality	2	1,782,687			1,782,687
- other municipalities	3	67,665			67,665
Sewer surcharge on direct water billings					
- own municipality	4	463,850			463,850
- other municipalities	5				
Subtotal	6	16,556,042		5,741,874	10,814,168
<b>Payments in lieu of taxes</b>					
Canada	7	72,682			72,682
Canada enterprises	8				
Ontario					
The Municipal Tax Assistance Act	9	32,279			32,279
The Municipal Act, section 304	10	51,700			51,700
Other	11				
Ontario enterprises					
Ontario Housing Corporation	12	81,269		34,543	46,726
Ontario Hydro	13	17,809			17,809
Liquor Control Board of Ontario	14	5,695			5,695
Other	15				
Municipal enterprises	16	129,299			129,299
Other municipalities and enterprises	17				
Subtotal	18	390,733		34,543	356,190
<b>Ontario unconditional grants</b>					
Per capita general	19	311,672			311,672
Per capita police	20	399,600			399,600
Per capita density	21				
Transitional and special assistance	22				
Resource equalization	23	2,234,706			2,234,706
General support	24	806,753			806,753
Northern special support	25				
Ontario Housing Action Program	26				
	27				
Subtotal	28	3,752,731			3,752,731
<b>Revenues for specific functions</b>					
Ontario specific grants	29	2,160,683			2,160,683
Canada specific grants	30	300,000			300,000
Other municipalities—grants and fees	31	5,380			5,380
Fees and service charges	32	1,687,259			1,687,259
Subtotal	33	4,153,322			4,153,322
<b>Other revenue</b>					
Trailer revenue and licences	34				
Licences and permits	35	109,151			109,151
Rents, concessions and franchises	36	50,995			50,995
Fines	37	76,657			76,657
Penalties and interest on taxes	38	140,810			140,810
Investment income -from own funds	39	281,880			281,880
-other	40				
Lot levies and subdivider contributions	41				
Sale of publications, equipment, etc.	42				
Contributions from capital fund	43				
Contributions from reserves and reserve funds	44				
Contributions from non consolidated entities	45				
Engineering fees	46	222,489			222,489
Miscellaneous	47	34,868			34,868
	48				
	49				
Subtotal	50	916,850			916,850
Total revenue	51	25,769,678		5,776,417	19,993,261











ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTIONS

CITY OF CHATHAM

for the year ended December 31, 1979

		Ontario specific grants	Canada grants	other municipalities— grants, fees, and service charges	fees, and service charges
		1	2	3	4
		\$	\$	\$	\$
General government	1	2,000			7,457
Protection to persons and property					
Fire	2				4,730
Police	3				22,795
Conservation authority	4				
Protective inspection and control	5				5,085
	6				
Subtotal	7				32,610
Transportation services					
Roadways	8	958,860			
Winter control	9				
Transit	10	165,319			204,247
Parking	11				109,775
Street lighting	12				
Air transportation	13		72,000		
	14				
Subtotal	15	1,124,179	72,000		314,022
Environmental services					
Sanitary sewer system	16				24,523
Storm sewer system	17				10,083
Waterworks system	18			5,380	243,776
Garbage collection	19				
Garbage disposal	20				
Pollution control	21				
	22				
Subtotal	23			5,380	278,382
Health services					
Public health services	24	10,061			
Public health inspections and control	25				
Hospitals	26				
Ambulance services	27				77,674
Cemeteries	28				
	29				
Subtotal	30	10,061			77,674
Social and family services					
General assistance	31	542,242			
Assistance to aged persons	32	333,988			354,502
Assistance to children	33	56,892			
Day nurseries	34				128,224
	35				
Subtotal	36	933,122			482,726
Recreation and cultural services					
Farks and recreation	37	9,000			376,798
Libraries	38	71,928			81,087
Other cultural	39	10,393			1,128
Subtotal	40	91,321			459,013
Planning and development					
Planning and zoning	41				9,375
Commercial and industrial	42				26,000
Residential development	43		228,000		
Agriculture and reforestation	44				
Tile drainage/shoreline assistance	45				
	46				
Subtotal	47		228,000		35,375
Electricity, gas and telephone (specify)	48				
	49				
	50				
Total	51	2,160,683	300,000	5,380	1,687,259



ANALYSIS OF REVENUE FUND  
EXPENDITURES

for the year ended December 31, 1979

Municipality

CITY OF CHATHAM

4  
8

		salaries, wages and employee benefits	net long term debt charges	materials, supplies, services, travel and other expenses	transfers to other funds	other transfers	inter- fund transfers	total expenditure	
	1	2	3	4	5	6	7		
	1	1	1	1	1	1	1		
General government	1	881,248	466,572	699,855	98,548			2,146,223	1
Protection to persons and property									
Fire	2	1,306,749		46,910	327,191			1,680,850	2
Police	3	1,909,476		124,964	64,890			2,099,330	3
Conservation authority	4				66,710	30,364		97,074	4
Protective inspection and control	5	113,526		53,696	5,000			172,222	5
Subtotal	7	3,329,259		225,570	463,791	30,364		4,048,984	7
Transportation services									
Roadways	8	981,322	188,424	481,180	445,882			2,116,808	8
Winter control	9	18,920		48,586				67,506	9
Tram	10			636,221				636,221	10
Parking	11	36,095	86,243	69,294	33,100			204,732	11
Street lighting	12			276,502	11,686			288,188	12
Air transportation	13	6,895		17,718	233,364			257,977	13
Subtotal	15	1,053,232	274,667	1,507,501	754,032			3,567,432	15
Environmental services									
Sanitary sewer system	16	102,636	636,527	698,189	57,645			1,494,997	16
Storm sewer system	17	25,813	102,730	12,631				141,174	17
Waterworks system	18	910,553	280,622	942,707	98,388			2,232,270	18
Garbage collection	19	268,656		58,860				327,516	19
Garbage disposal	20			124,562				124,562	20
Pollution control	21								21
Subtotal	23	1,405,264	1,017,379	1,837,129	156,033			4,415,785	23
Health services									
Public health services	24					198,568		198,568	24
Public health inspection and control	25								25
Hospitals	26					100,000		100,000	26
Ambulance services	27								27
Cemeteries	28	135,610		32,596	372			168,578	28
Subtotal	30	135,610		32,596	372	298,568		466,956	30
Social and family services									
General assistance	31	96,387		1,093	1,060	603,486		702,026	31
Assistance to aged persons	32	652,536		173,992	3,694	56,727		876,759	32
Assistance to children	33					148,245		148,245	33
Day nurseries	34	172,008		47,379	408			219,795	34
Subtotal	36	910,931		222,664	4,962	808,458		1,956,725	36
Recreation and cultural services									
Parks and recreation	37	756,570	35,370	353,327	253,960	25,750		1,424,977	37
Libraries	38	636,935		176,864	45,135			858,934	38
Other cultural	39	28,355		29,255		29,303		86,913	39
Subtotal	40	1,421,860	35,370	559,446	299,095	55,053		2,161,754	40
Planning and development									
Planning and zoning	41				31,142			31,142	41
Commercial and industrial	42	57,267		55,057	116,072	30,648		259,044	42
Residential development	43								43
Agriculture and reforestation	44	80,269		80,660	27,832			188,761	44
Tile drainage/flowline assistance	45								45
Subtotal	47	138,036		135,717	175,046	30,650		459,449	47
Electricity, gas and telephone (specify)									
48									48
49									49
50									50
Total	51	9,063,160	1,791,988	5,198,258	1,941,287	1,233,071		19,218,264	51

	8	9
Total of column 3 includes:		
Municipality of the Environment		
Provisional projects service charges		
--water	52	629,986
--sewer	53	
Joint projects operating charges		
--water	54	
--sewer	55	
O.P.P. policing contracts	56	
Other payments to Ontario	57	
Short term interest costs	60	11,854
Total of column 5 includes:		
O.H.C. housing authority deficits	61	
Grants to charitable and non-profit organizations	62	
Grants to universities and colleges	63	
Contributions to UINC CONSOLIDATED joint local boards		
Health unit	64	179,611
District welfare board	65	
Home for the aged	66	
	67	
	68	
	69	
	70	
	71	
Line 1 of column 7 includes:		
Members of council	72	53,020



## ANALYSIS OF CAPITAL OPERATIONS

for the year ended December 31, 1979

Municipality

CITY OF CHATHAM

5  
9

		1 s
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	2,874,255
<b>Sources of financing</b>		
<b>Contributions from own funds</b>		
Revenue fund	2	1,798,834
Reserves and reserve funds	3	88,569
Subtotal	4	1,887,403
<b>Long term liabilities incurred</b>		
Central Mortgage and Housing Corporation	5	
Ontario Universities and Education Capital Aid Corporations	6	
Ontario Municipal Improvement Corporation	7	
Ontario Housing Action Program	8	
Downtown Revitalization Program	9	
Other Ontario housing programs	10	
Ministry of the Environment	11	
Tile drainage and shoreline property assistance programs	12	
The Public		
Serial debentures	13	4,410,648
Sinking fund debentures	14	
	15	
	16	
	17	
Subtotal*	18	4,410,648
<b>Grants and loan forgiveness</b>		
Ontario	20	736,871
Canada	21	
Other municipalities	22	
Subtotal	23	736,871
<b>Other financing</b>		
Prepaid special charges	24	285,205
Proceeds from sale of fixed assets	25	75,000
Investment income		
From own funds	26	
Other	27	
Donations	28	
	29	
	30	
	31	
Subtotal	32	360,205
Total sources of financing	33	7,395,127
<b>Applications</b>		
<b>Own expenditures</b>		
Short term interest costs	34	
Other	35	5,813,412
Subtotal	36	5,813,412
<b>Transfers of proceeds from long term liabilities to:</b>		
Other municipalities	37	
Unconsolidated local boards	38	
Individuals	39	
Subtotal	40	
Transfers to reserves, reserve funds and the revenue fund	41	
Total applications	42	5,813,412
Unfinanced capital outlay (Unexpended capital financing) at the end of the year	43	1,292,540
*amount in line 18 raised on behalf of other municipalities	19	



ANALYSIS OF CAPITAL GRANTS  
AND OWN EXPENDITURES

Municipality

CITY OF CHATHAM

for the year ended December 31, 1979

CAPITAL GRANTS

TOTAL  
OWN  
EXPENDITURES

		Ontario grants	Canada grants	other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General government	1				82,874
Protection to persons and property					
Fire	2				301,176
Police	3				64,891
Conservation authority	4				66,710
Protective inspection and control	5				5,000
Subtotal	7				437,777
Transportation services		78,122			
Roadways	8	272,736			1,099,346
Winter control	9				
Transit	10				
Parking	11				64,991
Street lighting	12				22,034
Air transportation	13				191,212
Subtotal	15	350,858			1,377,583
Environmental services					
Sanitary sewer system	16	364,883			2,150,366
Storm sewer system	17				1,113,589
Waterworks system	18				161,055
Garbage collection	19				
Garbage disposal	20				
Pollution control	21				
Subtotal	23	364,883			3,425,010
Health services					
Public health services	24				
Public health inspections and control	25				
Hospitals	26				
Ambulance services	27				
Cemeteries	28				
Subtotal	30				
Social and family services					
General assistance	31				1,040
Assistance to aged persons	32	3,494			6,988
Assistance to children	33				
Day nurseries	34	400			808
Subtotal	36	3,894			8,836
Recreation and cultural services					
Parks and recreation	37	17,236			271,176
Libraries	38				45,135
Other cultural	39				372
Subtotal	40	17,236			316,683
Planning and development					
Planning and zoning	41				31,142
Commercial and industrial	42				116,022
Residential development	43				
Agriculture and reforestation	44				17,485
Tile drainage/shoreline assistance	45				
Subtotal	47				164,649
Electricity, gas and telephone (specify)	48				
	49				
	50				
<b>Total</b>	<b>51</b>	<b>736,871</b>			<b>5,813,412</b>



ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

CITY OF CHATHAM

as at December 31, 1979

		1 5
General government	1	3,371,000
Protection to persons and property		
Fire	2	
Police	3	
Conservation authority	4	
Protective inspection and control	5	
	6	
	Subtotal	7
Transportation services		
Roadways	8	1,999,171
Winter control	9	
Transit	10	
Parking	11	223,000
Street lighting	12	
Air transportation	13	
	14	
	Subtotal	15
Environmental services		
Sanitary sewer system	16	6,336,541
Storm sewer system	17	1,472,317
Waterworks system*	18	1,898,052
Garbage collection	19	
Garbage disposal	20	
Pollution control	21	
	22	
	Subtotal	23
Health services		
Public health services	24	
Public health inspections 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	81,000
Libraries	38	
Other cultural	39	
	Subtotal	40
Planning and development		
Planning and zoning	41	
Commercial and industrial	42	
Residential development	43	
Agriculture and reforestation	44	
Tile drainage/shoreline assistance	45	
	46	
	Subtotal	47
Electricity, gas and telephone (specify)	48	
	49	
	50	
	Total	51
		52

\*amount in line 18 supported by local improvement charges



		1	2
<b>1. Calculation of debt burden of the municipality</b>			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
	To Ontario and agencies	1	1,660,812
	To Canada and agencies	2	1,876,071
	To others	3	12,512,505
	Subtotal	4	15,229,359
Plus: All debt assumed by the municipality from others			
		5	
Less: All debt assumed by others			
	Ontario	6	
	Neighbourhoods	7	
	Other municipalities	8	
	Subtotal	9	
Less: Ministry of the Environment debt retirement funds			
	sewer	10	618,278
	water	11	
Own sinking funds (actual balances)			
	provincial municipal enterprises and other	12	
		13	
	Subtotal	14	618,278
	Total	15	15,229,359
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>			
US dollars amount included in line 15 above			
		25	
Other amount included in line 15 above			
		26	
		27	
		28	
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>			
Own funds			
	Ministry of the Environment - sewer	29	
	- water	30	47,993
		31	
<b>4. Actuarial balance of own sinking funds at year end</b>			
		32	

		1	2				
<b>5. Long term commitments and contingencies at year end</b>							
Total liability for accumulated sick pay credits							
		33	537,853				
Total liability under OMB RN supplementary plans							
	initial unfunded (payable over _____ years) (number of employees _____)	34					
	actuarial deficiency (payable over _____ years)	35	2,719,655				
Total liability for own pension funds							
	initial unfunded (payable over _____ years) (number of employees _____)	36					
	actuarial deficiency (payable over _____ years)	37					
	Outstanding home purchase (payable over _____ years)	38					
	Commitments to support hospitals (payable over _____ years)	39					
	Commitments to support universities (payable over _____ years)	40					
	Liability under lease agreements approved by the OMB (payable over _____ years)	41					
	Other (specify _____)	42	39,518				
		43					
		44					
	Total	45					
<b>6. Ministry of the Environment Provincial Projects</b>							
	No. of years to end of contract	1					
	No. of years to next rate review	2					
	accumulated surplus (deficit)	3					
	total outstanding capital obligation	4					
Water projects:	46						
	47						
Sewer projects:	48						
	49						
<b>7. 1979 Debt charges</b>							
Recovered from the consolidated revenue fund							
	provincial tax rates	50	485,693				
	special rates and special charges	51	49,970				
	home buying fund loans	52	158,731				
	user rates (unconsolidated entities)	53	90,000				
	Recovered from reserves and reserve funds	54					
Recovered from unconsolidated entities							
	- hydro	55					
	- hospitals	56					
	- gas and telephone	57					
		58					
		59					
<b>8. Future principal and interest payments on existing net debt</b>							
	recoverable from the consolidated revenue fund	recoverable from reserves and reserve funds		recoverable from unconsolidated entities			
	principal	interest	principal	interest	principal	interest	
	1	2	3	4	5	6	
	\$	\$	\$	\$	\$	\$	
1980	60	1,085,586	1,317,987				
1981	61	1,115,423	1,218,311				
1982	62	1,165,652	1,135,475				
1983	63	1,176,823	1,028,296				
1984	64	1,176,823	928,652				
1985 - 1989	65	6,019,556	2,235,170				
1990 - 1994	66	2,286,193	212,866				
1995 - 1999	67	2,100,000	90,565				
2000 onwards	68						
Interest earned on sinking funds*							
		69	618,278				
Debt service program							
		70					
	Total	71	15,301,081	9,502,070			
*includes Ministry of the Environment debt retirement funds							
<b>9. Other notes (attach supporting schedule as required)</b>							



CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

for the year ended December 31, 1979

Municipality

CITY OF CHATHAM

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UPPER TIER	balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of transit expenditure grant	share of other Provincial grants	share of payments on low of taxes	other	balance at end of year
	1	2	3	4	5	6	7	8	9	10	11
Included in general mill rate for upper tier purposes	1	1	1	1	1	1	1	1	1	1	1
General requisition	1										
Special purpose requisitions	2										
Water rate	3										
Transit rate	4										
Sewer rate	5										
Library rate	6										
Road rate	7										
	8										
	9										
	10										
Sub total levied by mill rate - general	11										11
Special purpose requisitions	12										
Water	13										
Transit	14										
Sewer	15										
Library	16										
	17										
Sub total levied by mill rate - special areas	18										18
Special charges	19										
Direct water billings	20										
Sewer surcharge on direct water billings	21										
Total region or county	22										22

SCHOOL BOARDS	balance at beginning of year	amounts requisitioned	supplementary taxes	popul. less. share of water levies	total expended	amount levied	telephone and telegraph taxation	share of payments on low of taxes	popul. less. share of water levies	total issued	balance at end of year
	1	2	3	4	5	6	7	8	9	10	11
Elementary public	23	2,483,631	66,290	1	2,569,721	2,677,697	72,024	16,101	1	2,563,822	16,101
	24										
	25										
	26										
	27										
Elementary separate	28	476,533	7,279		483,812	483,812		4,180		482,992	4,180
	29										
	30										
	31										
Secondary	32	2,642,525	65,816		2,708,341	2,661,886	66,457	16,262		2,726,603	16,262
	33										
	34										
	35										
Total school boards	36	5,602,689	139,385		5,741,876	5,603,393	138,481	36,543		5,776,417	36,543



for the year ended December 31, 1979

		1 5
Balance at beginning of year	1	550,766
<b>Revenues</b>		
Contributions from revenue fund	2	142,953
Contributions from capital fund	3	
Lot levies and subdivider contributions	4	26,273
Investment income—from own funds	5	
—other	6	15,094
Ontario Home Renewal Plan — grants	7	
— interest earned on loans	8	554
Parking facilities	9	
Donations	10	41,462
	11	510
	12	
<b>Total revenue</b>	<b>13</b>	<b>226,846</b>
<b>Expenditures</b>		
Transferred to capital fund	14	88,569
Transferred to revenue fund	15	
Charges for long term liabilities—principal	16	
—interest	17	
Ontario Home Renewal Plan — loans forgiven	18	3,600
— direct charges for administration	19	(217)
	20	17,833
Maintenance	21	828
Scholarship	22	
<b>Total expenditure</b>	<b>22</b>	<b>110,613</b>
<b>Balance at end of year for:</b>		
Reserves	23	371,136
Reserve Funds	24	295,863
<b>Total</b>	<b>25</b>	<b>666,999</b>
analysed as follows:		
Working funds	26	281,283
Contingencies	27	87,370
Ministry of the Environment fund for renewals, etc.		
—sewer	28	
—water	29	
Replacement of equipment	30	
Sick leave	31	
Insurance	32	
Workmen's compensation	33	
Capital expenditure—general administration	34	
—roads	35	37,420
—sanitary and storm sewers	36	30,000
—library and other recreation	37	
—water	38	94,490
—transit	39	
—housing	40	
—industrial development	41	
—other and unspecified	42	22,433
Ontario Home Renewal Plan*	43	45,746
Lot levies and subdivider contributions	44	
Parking revenues	45	7,476
Recreational land (The Planning Act)	46	60,496
Debenture repayment	47	
Exchange rate stabilization	48	
Waterworks current purposes	49	
Transit current purposes	50	
Library current purposes	51	
Scholarships	52	285
	53	
	54	
	55	
	56	
	57	
<b>Total</b>	<b>58</b>	<b>666,999</b>
*amount in the Ontario Home Renewal Plan (line 43) out in outstanding loans	59	35,684



ANALYSIS OF  
CONSOLIDATED YEAR END  
BALANCES

CITY OF CHATHAM

as at December 31, 1979

		1 5
<b>ASSETS</b>		
<b>Current assets</b>		
Cash	1	1,376,032
Accounts receivable		
Canada	2	6,339
Ontario	3	1,012,375
Region or county	4	
Other municipalities	5	1,897
School boards	6	35,743
Waterworks	7	159,540
Other	8	166,361
Taxes receivable		
Current year's levies	9	870,646
Previous year's levies	10	244,828
Prior years' levies	11	98,030
Penalties and interest	12	114,755
Less allowance for uncollectables	13	( )
Investments (market value \$1,790 )		
Canada	14	
Provincial	15	
Municipal	16	
Other	17	2,000
Other current assets	18	88,916
Capital outlay to be recovered in future years	19	16,643,317
Other long term assets	20	117,081
	<b>Total</b> 21	<b>20,937,860</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Temporary loans—current purposes	22	351,000
—capital—Ontario	23	
—Canada	24	
—Other	25	
Accounts payable and accrued liabilities		
Canada	26	6,847
Ontario	27	334,745
Region or county	28	
Other municipalities	29	46,615
School boards	30	
Trade accounts payable	31	1,632,423
Other	32	5,948
Other current liabilities	33	418,675
<b>Net long term liabilities</b>		
Recoverable from the Consolidated Revenue Fund		
—general tax rates	34	10,886,211
—special area rates and special charges	35	173,940
—benefitting landowners	36	2,450,930
—user rates (consolidated entities)	37	1,870,000
Recoverable from Reserves and Reserve Funds	38	
Recoverable from unconsolidated entities	39	
Less: Own holdings	40	( )
Reserves and reserve funds	41	666,999
Accumulated net revenue (deficit)		
General revenue	42	1,479,736
Special charges and special areas (specify)		
Pre-levy	43	
Parking facilities - defined area	44	352,311
Downtown Development	45	25,064
	46	2,787
Consolidated local boards (specify)		
Transit operations	47	
Water operations	48	193,206
Libraries	49	6,843
Cemeteries	50	
Recreation, community centres and arenas	51	(3,161)
Other cultural	52	4,224
Commercial and industrial	53	(2,026)
	54	
	55	
Region or county	56	
School boards	57	34,543
Unapplied capital receipts	58	
	<b>Total</b> 59	<b>20,937,860</b>



<b>1. Number of continuous full time employees as at December 31</b>			
General government	1	58	
Fire	2	51	
Police	3	23	
Transportation	4	66	
Sewers	5	22	
Garbage	6	18	
Welfare	7	5	
Assistance to aged	8	35	
Assistance to children	9	28	
Parks and recreation	10	16	
Planning	11	6	
	12		
<b>Total</b>	<b>13</b>	<b>359</b>	
<b>2. Total expenditures during the year on:</b>			
		Continuous full time employees December 31	Other
Wages and salaries (per T4 summary)	14	5,853,666	863,185
Employee benefits	15	1,826,275	
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>			
Cash collections: Current year's tax	16	13,371,196	
Previous year's tax	17	701,600	
Penalties and interest	18	160,810	
<b>Subtotal</b>	<b>19</b>	<b>14,233,606</b>	
Discounts allowed	20		
The Municipal and School Tax Credit Assistance Act	21		
Tax adjustments under section 505 and 505a of the Municipal Act - amounts added to the roll	22		
- amounts written off	23		
Tax adjustments under sections 606, 636 and 636a of The Municipal Act recoverable from upper tier and school boards	24	28,381	
recoverable from general municipal revenues	25	69,027	
Transfers to tax sale and tax registration accounts	26		
The Municipal Elderly Residents' Assistance Act - reductions - refunds	27		
<b>Total reductions</b>	<b>28</b>	<b>14,290,452</b>	
Amounts added to the tax roll for collection purposes only	30	286	
<b>4. Tax due dates for 1979 (lower tier municipalities only)</b>			
Interim billings: Number of installments	31	1	
Due date of first installment	32	February 1	
Due date of last installment	33		
Final billings: Number of installments	34	2	
Due date of first installment	35	June 1	
Due date of last installment	36	October 1	
Supplementary taxes levied with 1980 due date	37	3	
<b>5. Projected capital expenditures and debenture requirements as at December 31</b>			
		gross expenditure	debenture requirements
		approved by the O.M.B.	not yet approved by the O.M.B.
Estimated to take place			
In 1980	58	13,000,000	10,258,925
In 1981	59	35,850,000	16,850,000
In 1982	60	7,655,000	3,601,922
In 1983	61	6,810,000	6,810,000
In 1984	62	2,400,000	2,400,000
<b>Total</b>	<b>63</b>	<b>66,519,000</b>	<b>39,920,847</b>
<b>6. Amount debentured since December 31, 1979</b>			
	38		N/A

<b>7. Analysis of direct water and sewer billings as at December 31</b>				
		water		for computer use only
	No. of residential units	residential units	all other properties	
In this municipality	39	16,000	1,016,132	766,555
In other municipalities (specify municipality)				
Howe Township	40	1	2,301	
Kawigh Township	41	186	27,603	
Harwich Township	42	82	13,906	
Chatham Township	43	35	24,055	
	64			
<b>8. Selected investments of unconsolidated funds as at December 31</b>				
		water		sewer
	No. of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66	1	2
		own pension funds	own sinking funds	trust funds
N/A		1	1	1
Own municipality	49			
Other municipalities and school boards	50			
Province	51			
Federal	52			
<b>9. Joint boards consolidated by this municipality</b>				
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions
		1	2	3
name of joint boards		1	3	5
-	53			
-	54			
-	55			
-	56			
-	57			



